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1941

R E P O R T
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1940

and the

THREE HUNDRED AND SEVENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers
Ipswich, Mass.

R
974.4

List of Town Officers, 1940

ELECTED BY BALLOT

Moderator

Walter E. Callahan	Term expires 1941
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Selectmen

Brainard C. Wallace, Chairman	Term expires 1943
Fred D. Harris	Term expires 1941
Wallace J. Lathrop	Term expires 1942

Town Clerk

Edward S. Cogswell	Term expires 1941
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Treasurer and Collector

James D. Reilly	Term expires 1942
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Assessors

C. Chester Caldwell, Chairman	Term expires 1943
John E. Norman	Term expires 1941
Worthington H. Mansfield	Term expires 1942

Auditor

Kennard V. Damon	Term expires 1941
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Board of Public Welfare

George R. Hovey, Chairman	Term expires 1943
Walter E. Callahan	Term expires 1941
(appointed to fill vacancy caused by death of Bessie F. Dawson)	
Nelson W. Pascoe	Term expires 1941
(appointed to fill vacancy caused by resignation of Walter F. Poole)	

Water and Electric Light Commissioners

James E. Cole, Jr., Chairman	Term expires 1943
Charles A. Mallard	Term expires 1941
Walter J. Brown	Term expires 1942

School Committee

William F. Hayes, Chairman	Term expires 1943
Herman W. Kyes	Term expires 1941
Earl M. Ewing	Term expires 1941
Frederick C. Wilder, D. M. D.	Term expires 1942
Paul R. Raupach	Term expires 1942
Reverend Frederick C. Wilson	Term expires 1943

Board of Health

Paul M. Jodoin, Chairman	Term expires 1941
Frank L. Collins, M. D.	Term expires 1942
Lawrence M. King	Term expires 1943

Park Commissioners

C. Gardner Caverly, Chairman	Term expires 1941
Samuel C. Gordon	Term expires 1943
Robert D. Lord	Term expires 1942

Constable

Thomas G. Gauld	Term expires 1941
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Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1943
Howard Blake	Term expires 1941
Benjamin W. Homans	Term expires 1942

Clam Commissioner

Henry Shaw Term expires 1941
 (appointed to fill vacancy caused by resignation of
 Caswell E. McGregor, Jr.)

Tree Warden

C. Gardner Caverly Term expires 1941

Trustees Great Neck Property

William F. Hayes, Chairman Term expires 1941
 George W. Brown Term expires 1942
 John E. Norman Term expires 1943

APPOINTED OFFICIALS**Accountant**

Kennard V. Damon Term expires 1943

Registrars of Voters

Frank H. Girard, Chairman Term expires 1942
 Peter Bonczar Term expires 1943
 Henry F. Hills Term expires 1941
 Edward S. Cogswell, Clerk, Ex-Officio Term expires 1941

Town Counsel

Honorable George A. Schofield Term expires 1941

Chief of Police

Frank Machaj

Engineers of Fire Department

Term expires 1941

Edward H. Smith, Chief Samuel W. Atherley
 Lionel Sheppard

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly

Term expires 1941

Forest Warden

George W. Brown

Term expires 1941

Sealer of Weights and Measures

William J. H. Ewing

Term expires 1941

Superintendent of Streets

Francis E. Wood

Term expires 1941

Inspector of Animals

G. Loring Woodbury

Term expires 1941

Inspector of Slaughtering

Eben B. Moulton

Term expires 1941

Sanitary Agent

Eben B. Moulton

Term expires 1941

Inspector of Milk

Eben B. Moulton

Term expires 1941

Reporter of Communicable Diseases

Kennard V. Damon

Term expires 1941

Child Hygiene

Dr. Frank L. Collins, Director

Term expires 1941

Muriel E. Riley, Nurse

Term expires 1941

Clerk, Board of Health

Kennard V. Damon Term expires 1941

Clerk, Board of Selectmen

Kennard V. Damon Term expires 1941

Agent, Board of Welfare

Nelson W. Pascoe Term expires 1941

Clerk, Board of Assessors

C. Chester Caldwell Term expires 1941

Inspector of Wires

Elmer A. Wiley Term expires 1941

Bell Ringer

Guy E. Wells Term expires 1941

Janitor Town Hall

Samuel H. Williams Term expires 1941

Sworn Weighers for Town Scales

Term expires 1941

Samuel H. Williams James D. Reilly
Kennard V. Damon

Manager, Water and Light Departments

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell Term expires 1941

Superintendent of Cemeteries

Benjamin W. Homans

Town Forest Committee

C. Gardner Caverly, Chairman	Term expires 1941
Samuel C. Gordon	Term expires 1942
George E. Rose	Term expires 1943

Town Farm

George A. Dorr, Superintendent
Maude A. Dorr, Matron

Dog Officer

Thomas G. Gauld	Term expires 1941
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Finance Committee

Jerome Richardson, Chairman*	Term expires 1943
Bernard M. Sullivan, Secretary**	Term expires 1941
M. Charles Arthur*	Term expires 1941
Edward J. Marcorelle***	Term expires 1941
Thomas A. Johnson*	Term expires 1942
Jesse M. Morehouse***	Term expires 1942
Seward S. Tyler**	Term expires 1942
Charles M. Kelly**	Term expires 1943
Walter E. Lezon***	Term expires 1943
Kennard V. Damon, Ex-Officio	Term expires 1943

* Elected on Town Meeting Floor.

** Appointed by Moderator.

*** Appointed by Selectmen.

Selectmen's Report

To the Citizens of Ipswich:

During the year the Board of Selectmen have at all times tried to solve matters coming before them in the interests of the Town at large. All departments coming under the jurisdiction of the Board have been operated as economically as possible without impairing public service. All department heads over which the Selectmen have control have filed their individual reports and they have been approved by the Board of Selectmen, and will be found in this, the Annual Report. The Board is quite satisfied with the manner in which these departments have been operated this year and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum. The Board of Selectmen in preparing their budgets for 1941 have endeavored to keep them at the lowest possible figure and have broken them down so that the Finance Committee will be able to understand just where each dollar is needed and for what purpose. The Chairman of the Board has again this year prepared a detailed report of the expenditures made by the Selectmen in the departments of which they have direct control and this was presented to the Finance Committee for their study, and to guide them in making their recommendations in regard to this year's requests.

The Board wishes to report that in accordance with the statutes they have, in conjunction with other adjoining towns and cities, made a perambulation of all town bounds, locating and marking them in the manner prescribed by law.

Town Hall

The Board has included in their budget for the Town Hall

an item for ordinary repairs which is needed each year in a building as old as the present structure. There are a great many things that should be done outside of ordinary repairs and the time is not too far away when the citizens will be obliged to make extensive repairs in order to put the building in proper condition. With this in mind the Board feels that some very serious consideration should be given to this matter before any large sum is expended on a building which we feel is fast becoming unsuited to carry on the business of a town of this size. Sometime in the not too distant future the Town will probably have to give consideration to the advisability of building a new Town Hall, and the Board feels that plans should be made to secure land for a suitable location, a study should be made of the needs of the various departments and some kind of estimates secured which will give the citizens an idea of just what is needed and how much it will cost.

Bridges

Last year the Board made a report in regard to the conditions of the bridge on Labor-In-Vain Road and the one at Willowdale. These two bridges are in very poor condition and are fast becoming dangerous for present day traffic. These bridges are posted each year by the superintendent of highways and the amount of tonnage allowed to pass over the bridge is reduced each year due to their condition. The Board held a joint meeting with the Board of Selectmen of the Town of Hamilton, and at a meeting of the Department of Public Works and the County Commissioners, held in Salem this year, made a request for a survey and study of the Willowdale Bridge with the idea of getting some State and County Aid in the rebuilding of this bridge. We have been given to understand that this matter will be taken up under the budget for 1942 and recommend that the Town of Ipswich make preparation for the rebuilding of this bridge in that year. Labor-In-Vain Road bridge should be rebuilt and the cost of this will have to be raised by the Town as it would be impossible to get State and County aid on this bridge.

Road Work

The Board has reason to believe that State and County funds will be available for Chapter 90 road work this year and next and feel that the citizens should take advantage of any sums which may be allocated to the Town for this purpose. The Board has requested State and County assistance for the continuation of Topsfield Road and is inserting an article in the warrant calling for an appropriation, the cost of the Town's share of the amount needed for this purpose. An amount of money will be available for Chapter 90 maintenance and the Board feels that it would be good policy for the Town to make an appropriation to match any funds allotted for this purpose.

Causeway

The condition of Eagle Hill Causeway is extremely dangerous at the present time and some work must be done this year or else the Town may find itself in a position where it would be liable for any accident which might occur due to the condition of this piece of road. While it would be an excellent idea to construct an entirely new piece of road across the marsh, eliminating the bad curves in the present road way, the Board feels that the cost of this construction would be too much to undertake at this time. The Board recommends that an effort be made to raise the grade of the present roadway and apply a coating of tar to the top surface and that this work be done under a W. P. A. Project if possible and that a further study be made of the advisability of constructing a new piece of road some time in the future.

Ipswich River

The Board feels that the Town should not give up trying to interest the Federal Government and The Commonwealth in giving some assistance in improving conditions in the Ipswich River. Conditions are such that unless something is done the river will be unfit for navigation and those who use it for

boating and fishing will soon be deprived of this means of making a living. Recently the Robinson Boatyard was awarded a contract for four ships to be used by the Navy in line with the present National Defense Program and it is quite possible that other contracts will be awarded on completion of the ships now under construction. Extensive plant expansions have been made at this boat yard and many men have been added to the payrolls with more to follow and the Board feels that this matter is of such importance as to warrant the insertion of an article which will place this matter before the citizens for discussion. The Chairman attended a hearing at the Department of Public Works and made a request for State Funds to assist the Town in any improvements which the Town might vote to undertake.

Town Farm Property

A vote was passed at the Special Town Meeting instructing the Board of Selectmen to secure prices for the sale of the Poor Farm Property. It is the opinion of the Board that this matter should be discussed at the Annual Town Meeting before any further action is taken by the Board of Selectmen and we are inserting an article for this purpose. It is not to be expected that any large amount will be offered for this property and if a purchaser is found, the Town would be faced with the problem of maintaining the road, the removal of snow in the winter, and the problem of transportation of children to school if some one with children should purchase this property. The cost of these items would probably exceed any amount the Town would receive from taxes from the sale of the property, and we feel that these matters are of sufficient importance to warrant further discussion.

BRAINARD C. WALLACE, Chairman,
FRED D. HARRIS,
WALLACE J. LATHROP.

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Honorable Board a report of the Town Clerk for the year 1940.

VITAL STATISTICS

Births

During the year 1940 the births numbered 157, an increase of 16 from the previous year.

Males 80

Females 77

Parents residing in:

Ipswich	100	Topsfield	3
Essex	19	Beverly	2
Rowley	19	Manchester	1
Hamilton	5	Dover, N. H.	1
Gloucester	5	Georgetown	1
Wenham	1		

157

Fathers born in:

Ipswich
Massachusetts
U. S. A.
British Prov.
Ireland
Poland
Portugal

41
73
22
7
1
2
1

Mothers born in:

Ipswich
Massachusetts
U. S. A.
British Prov.
Greece
Ireland
England

42
82
20
7
1
3
1

Greece	2	Norway	1
Italy	1		
Scotland	1		
France	1		
Australia	1		
Unknown	4		
	<hr/>		<hr/>
	157		157

Marriages

Total number received and recorded 102

Grooms born in:		Brides born in:	
Ipswich	25	Ipswich	39
Massachusetts	48	Massachusetts	37
U. S. A.	16	U. S. A.	15
British Prov.	5	British Prov.	5
Greece	2	England	2
Sweden	1	Ireland	3
Italy	2	Puerto Rico	1
Scotland	1		
Ireland	1		
Russia	1		
	<hr/>		<hr/>
	102		102

Deaths

During the year 1940 the deaths numbered 105, an increase of 13 from the previous year.

Males 57

Females 48

The following persons were, at the time of death, over eighty years of age:

	Years	Months	Days
Martha F. Cogswell	83	10	0
Aaron E. Platts	92		
Henry Wilson Cogswell (of Essex)	82	5	5
Sarah E. Fewkes	85		
Jennie E. Rumery	80		
Jane Rigby	81		
Elizabeth H. Smith	93		
Marianna Holmes	87		
Emma E. Wait	86		
George B. Brown	88		
Harriet A. Smith	87		
William W. Walton	90		
E. Rebecca Sheppard	83		
John H. Hubbard	83		
Annie A. Reilly	80	2	3
Joseph Lemobe Arsenault	80	7	28
Martha Etta Russell	82		

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the Clerk of the town or city in which such child is born.

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefor . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is

Called to Chapter 280, Sec. 1

Acts of 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town, in which the birth occurred, a notice stating the date and place of birth giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics:

It is important that these records shall be correct. If any errors are discovered the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered

into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have right to take Civil Service Examinations.

To make possible statistical studies of health conditions.

The following licenses were granted through this office:

Amusement	24
Amusement - Strand Theatre	1
Agents Licenses, Class 1. Motor Vehicle	4
Agents Licenses, Class 2. Motor Vehicle	1
Agents Licenses, Class 3. Motor Vehicle Junk	1
Billiard and Pool	1
Bowling	2
Hawkers and Pedlers	3
Innholder's	9
Junk	4
Wines and Malt Beverages	4
Seasonal License — All Alcoholic	2
Seasonal License — Wines and Malt Beverages	2
Retail Bottle Store — Wines and Malt Beverages	3
Retail Bottle Store — All Alcoholic	2
Restaurants — All Alcoholic	2
Hotel Licenses — All Alcoholic	3
Club	6
Druggist	4
Victualler's Licenses	28
Dog Licenses	400
Resident Citizen Fishing	50
Resident Citizen Hunting	177
Resident Citizen Sporting	34
Resident Minor and Female Fishing	8
Resident Citizen Trapping	11
Resident Citizen Trapping - Minor	2
Resident Citizen Sporting - Free	20

Lobster and Crab

4

Duplicate

3

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175

Amended by Chapter 289 of 1932 and Chapter 320 of 1934

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner, or if kept in any other town, in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost, the owner or keeper of such dog shall forthwith secure a substitute from the Town Clerk, at a cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or county any dog licensed under the laws thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL,

Town Clerk

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

The following is the report of the Town Counsel for the year 1940:

At the beginning of the year the following cases against the Town were pending in the Superior Court:

Helen Pappas of Lynn vs Town of Ipswich.

This was a suit for damages for injuries alleged to have been received at Ipswich Beach. Suit was brought for \$10,000. During this year this case has been dismissed in the Superior Court.

City of Boston vs Town of Ipswich.

This is a case where suit was brought by Boston for aid alleged to have been given Ipswich citizens by the Welfare Department of Boston. The case has not been tried and is still pending in the Superior Court.

Phyllis Gauthier vs Town of Ipswich.

In this case it is alleged that the Plaintiff was injured by a fall on the sidewalk on Washington Street. Suit was brought by the father of the Plaintiff as next friend, she being a minor. The damage alleged is \$4,000. This suit is still pending trial in the Superior Court.

At the town meeting in 1940 it was voted that the Selectmen and Town Counsel investigate a claim which had been made against the Town by Eugene Cook of Ipswich for

damages on account of the injury and death of certain of his cows. The Selectmen and Town Counsel made a full investigation and as a result settlement was made with the claimant for the sum of three hundred dollars, which sum is the amount the Town allows to be paid without a special vote provided the Selectmen, with the approval of the Town Counsel, feel it is a fair settlement of the claim made.

No provision is made under the By-laws of the Town for the appropriation of a salary for the Town Counsel. Instead, an appropriation of \$600. is made for the expense of the Law Department. Whenever during the year any Town Board or official desires an investigation and opinion on any question, the Town Counsel is to make that investigation and give a written opinion. He is also to prosecute all cases in the courts whenever requested to do so by the Town Boards or the Police Department and is also to attend any public hearings on matters connected with the Town, either at Salem or Boston. For these services he is paid an amount which the different Boards or officials feel is fair compensation in each case. During the year 1940 I have been paid a total amount of \$498.25 as follows:

Cases in District, Superior and	
Tax Appeal Courts	\$285.00
Investigations and written opinions	157.00
All other legal papers	56.25
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Total	\$498.25

In the cases where written opinions have been given it means that a careful investigation of the law has to be made and many times it is quite complicated so that an attorney, in giving an opinion, has to spend considerable time to enable him to give an opinion which he believes to be correct.

In addition to written opinions, there are many cases where a public official or Board wants an answer to a question which can be readily given without investigation if one knows

the law in regard to those matters. No charge has been made for a large number of opinions of that kind.

In the course of my work during the year it is usually necessary to confer with the Police and the members of Town Boards in relation to matters which come before me and for several years I have made a practice of attending most of the meetings of the Board of Selectmen, for which no charge has ever been made by me for services, if any, rendered there.

I am pleased to say that I have always found the various Boards and officials anxious and willing to give me all possible assistance and information to help me form an opinion and I desire to thank them all for the many courtesies shown me during the many years I have occupied this position.

Respectfully submitted,

GEORGE A. SCHOFIELD

Town Counsel.

Assessors' Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate, and tables of aggregates covering the work of this department.

Although the Town appropriated in 1940 somewhat more than in 1939, with a reduction in State Tax, the net amount to be raised was \$8,000.00 less than in 1939.

With an increase in valuation we were able to keep the same rate as in 1939, borrowing also only \$7,000.00 on Tax Titles as against \$22,000.00 in 1939.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

WORTHINGTON H. MANSFIELD

Assessors of Ipswich.

1940 Recapitulation

Town Appropriations	\$ 376,176.94
Deficit in 1935 Overlay	123.66
State Tax	17,760.00
State Parks & Reservations	264.62
State Audit of Municipal Accounts	15.43
County Tax	10,537.82
Tuberculosis Hospital Assessment	3,050.65
Overlay 1940	5,863.09
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	\$ 413,792.21

Estimated Receipts and Available Funds

Income Tax	\$ 24,999.46
Corporation Taxes	4,519.60
Reimbursement on account of State owned land	1,842.75
Gasoline Tax (Acts of 1939)	12,579.28
Motor Vehicle and Trailer Excise	11,058.29
Licenses	5,517.50
Fines	155.25
Grants and Gifts	757.83
Special Assessments	1,050.28
General Government	782.05
Protection of Persons and Property	1,649.56
Health and Sanitation	970.71
Highways	219.75
Charities	12,269.05
Old Age Assistance	10,314.18
Soldiers Benefits	868.69
Schools	4,691.01
Public Service Enterprises (Water Department)	25,400.00
Cemeteries	957.00
Interest: On Taxes and Assessments	5,093.56
Veterans Exemptions	7.06
Public Utility Tax	8.94
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	\$ 125,711.80

Over-estimates of Previous Year

State Parks and Reservations	\$ 37.42
Veterans Exemptions	15.25
Available funds voted by Town Meeting	20,902.52
	<hr/>
	\$ 146,666.99

Net amount to be raised by Taxation	
on Polls and Property	\$ 267,125.22
Number of Polls 2,074	4,148.00
Valuation of Personal Property (\$513,300.) Tax	19,608.06
Valuation Real Estate (\$6,370,880.) Tax	243,367.62
Gain in fractions	1.54
Tax Rate \$ 38.20	
	<hr/>
	\$ 267,125.22
Moth Assessment	\$ 966.85
Total amount of all Taxes and Assessments	<hr/>
Committed to Collector in 1940	\$ 268,092.07

Table of Aggregates

Number of Persons Assessed:	
On Personal Property only	320
On Real Estate only	1,378
On both Real and Personal Property	109
Total of Persons Assessed	2,074
Value of Personal Estate:	
Stock in Trade	\$ 136,000.00
Machinery	35,500.00
Live Stock	50,265.00
All other Tangible Personal Property	291,525.00
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Total value of Assessed Personal Estate	\$ 513,300.00
Value of Assessed Real Estate:	
Land exclusive of Buildings	\$ 1,618,805.00
Buildings exclusive of Land	4,752,075.00
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Total value of Assessed Real Estate	\$ 6,370,880.00
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Total valuation of assessed Estate	\$ 6,884,180.00

Taxes for State, County and Town purposes	
including Overlay on Personal Estate	\$ 19,608.26
On Real Estate	243,367.62
On Polls	4,148.00
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	\$ 267,123.68

Number of Live Stock assessed

Horses	105
Cows	556
One year old or over	171
Swine	32
Sheep	17
Fowl	5230
All other	167
Number of dwelling houses assessed	1740
Number of acres of Land assessed	17730

Report of Police Department

To the Honorable Board of Selectmen:

Gentlemen:

I respectfully submit the following report which covers the activities of the Police Department for the year ending December 31, 1940.

The year 1940 was a trying one for our department. There were several changes made in the personnel, causing a slight disruption of our regular routine. We now feel that we are adjusted and are doing everything possible in order that the department may function efficiently for the best interests of the townspeople.

The work of a police department varies little from year to year. Its chief duties of course are: the prevention of crime, the protection of life and property, the preservation of public peace, and the enforcement of traffic rules and regulations.

Our community, like most others, still has its traffic problems caused largely by motorists violating parking and traffic regulations. It is a situation that can be greatly relieved by a little more cooperation from the local automobile operators. The police do not wish to be too severe with those who inadvertently perhaps violate traffic rules, but when public lives are endangered, the police must carry out their duty.

We have several bad intersections in town that should be studied with the intention of preventing further accidents. One place where the situation is most acute is at the junction of County Road and Green Street. I believe that there should be some sort of a traffic regulator there and would suggest an illuminated caution light suspended over the center of the crossing.

Mention should be made concerning our cell room. During this past year, some work has been done to clean it up in order to meet state health regulations, but it is still not a proper place to detain a person for any length of time. It is a situation that we cannot completely overlook in formulating any plans for the future.

Due to the national emergency the police of the various communities have been asked to perform duties vital to our national defense, and it is not unlikely that this work will have to continue. It is important that our equipment should be complete and in good order.

During the past year, both the police department and the town suffered a severe loss in the passing of two of our most respected members, Officers Jesse J. Jedrey and Harold C. Poor. These men devoted a great number of years in faithful and efficient service to their community.

In conclusion, I wish to thank you, the members of the Board of Selectmen, for the advice and assistance that you have so readily given in the reorganization of the police department during the preceding year.

Respectfully submitted,

FRANK MACHAJ,

Chief of Police

Total number of arrests:

January	19
February	21
March	18
April	26
May	24
June	27
July	28
August	21

September	17	
October	17	
November	21	
December	17	
Total Arrests	<hr/>	256

Classification of Crime:

Accosting and annoying persons	1	
Assault	7	
Breaking and entering and larceny	9	
Delinquency	11	
Carrying a dangerous weapon	2	
Disturbing the peace	3	
Default	5	
Driving a motor vehicle to endanger	3	
Driving a motor vehicle while intoxicated	27	
Drunkenness	125	
Indecent exposure	1	
Lewdness	1	
Larceny, and attempt	9	
Lottery laws, violation of	1	
Rape, attempt to commit	1	
Traffic rules, violating	9	
Violation of clam law	14	
Violation of motor vehicle laws	18	
Weight and measure laws, violating	1	
Vagrants	8	
Total	<hr/>	256

Disposition of cases:

Appealed	8
Committed	13
Dismissed	7
Discharged	14
Filed	80
Fined	68

Held for Grand Jury	9
Probation	12
Released	10
Sentenced - Suspended	35

Total	256
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Miscellaneous

Assistance rendered to persons in distress	9
Automobiles reported stolen	6
Automobile accidents investigated by police	52
Automobile licenses suspended or revoked	55
Automobile registrations revoked	13
Ambulance calls	92
Buildings reported entered	24
Buildings found opened and secured	73
Complaints investigated by police	2011
Children found and returned to parents	6
Committed to Danvers State Hospital	7
Fire Alarms answered	23
Miles patrolled by cruising car	20120
Miles covered by ambulance	948
Persons struck by automobiles	12
Persons reported injured	54
Persons reported missing	16
Stolen automobiles recovered	9
Summons served by police	128
Warrants served by police	10

Inventory of Police Department:

Automobile	1
Badges	18
Dragiron sets	1
Flashlights	10
Handcuffs	9
Pis'ols	9
Police ambulance	1
Riot guns	1

Report of Fire Department

To the Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year 1940:

Number of bell alarms	35
Number of still alarms	99
Total	134
Bell alarms sounded from street boxes	11
Bell alarms transmitted from station	24
Total mileage	397.5
Engine Number 1 made	4 runs
Engine Number 2 made	38 runs
Engine Number 3 made	103 runs
Ladder truck	48 runs
12,750 feet of 2½ inch hose laid	
1,200 feet of 1½ inch hose laid	
864 feet of ladders used	
10 gallons of chemical used	
C-02 Extinguisher used twice	
7,825 gallons of water was used from the booster tanks	
Grass and wood fires	38
Chimney fires	17
Auto fires	9
Building fires	31
Oil burner fires	7
Dump fires	18
False alarms	2

The property loss by fire reported this year was \$23,348.50
The insurance paid for such loss was 19,979.00

The apparatus at the present time is:

Engine 1, White triple combination with 40 gallon booster tank and 150 feet of booster hose.

Engine 2, Seagrave triple combination with 100 gallon booster tank and 200 feet of booster hose.

Engine 3, Ford triple combination with 200 gallon booster tank and 500 feet of booster hose.

Ladder 1 with 300 feet of ladders and 150 gallon booster tank and 300 feet of booster hose.

One 40 gallon two wheel chemical tank at Little Neck.

All apparatus at the present time is in first class condition but we believe that we should replace some tires on Engine 2 this year.

Some other necessary equipment:

4500 feet of 2½ inch hose

500 feet of 1½ inch hose

1200 feet of ¾ inch hose used in connection with booster tanks

We recommend the purchase of at least 500 feet of 2½ inch hose this year and some more 1½ inch hose.

Fire Alarm System

Our fire alarm system consists of the Central Station equipment and 24 street boxes with 15 imaginary boxes, all of which can be transmitted from the station.

We recommend the installation of a new box to be located near the corner of Washington Street and Linebrook Road as there is considerable property developing in that neighborhood and the nearest box is at Liberty Street and Washington.

We also recommend the rebuilding of the line from Lord Square to box 19 near the overhead bridge.

Central Station

In February we replaced the oil burner in the heating boiler with an automatic soft coal stoker. We also replaced the old apparatus doors that opened in with overhead doors, and a new side door and weather strips on the windows on the Westerly side of the building, all of which caused a substantial saving in the fuel cost.

We also recommend changing the ramps at the apparatus doors to a more gradual slope to avoid the chance of a broken spring on the apparatus and the danger of someone being thrown off and injured. An estimate of the cost of this job will be presented to you in our budget estimate.

Nearly all of the dump fires recorded were at the High School dump and the cost of extinguishing them makes a substantial increase in our still alarm item and we expect that as long as the dump is there this trouble will continue.

We very much appreciate the splendid cooperation of the Police Department in our work as their efforts in controlling traffic and their help at the fires have been very valuable. We also appreciate the help that we have received from the Water Department and all other town departments that we have had occasion to call upon during the past year. Also, to the operators of the local telephone exchange we extend our thanks for their prompt and efficient assistance to our department at all times when their help has been required and to all others who have helped us in any way.

Very truly yours,

EDWARD H. SMITH

SAMUEL W. ATHERLEY

LIONEL SHEPPARD

Board of Fire Engineers.

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1940:

Supplies and equipment on hand:

Knapsack pump cans	12
Fiber brooms	50
Shovels	12
Chemical hose	100 feet

During the year there were 36 grass, brush and woods fires. This is 32 less than last year.

I wish at this time to thank Deputy State Warden Joseph Thomas of the State Reservation and all individuals who helped in this work during the year.

Sincerely yours,

GEORGE W. BROWN,

Forest Warden.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my seventh annual report as Tree Warden.

During the past year a considerable amount of dead and diseased wood was removed from the public shade trees in various parts of the town. Some cabling and bolting was also done where conditions seemed to warrant it.

Most of the young trees which were presented to the Town in April 1939 by various civic organizations are growing in a satisfactory manner in spite of the unfavorable environment encountered along our highways the present day, such as damage by automobiles, hard surfaced roads and sidewalks and the loss of surface water due to this type of construction.

With the exception of the elm leaf beetle, insects did a comparatively small amount of damage to the shade trees this year. For a more detailed report on the insect situation, I will refer you to the report of the Moth Superintendent.

Again this year a considerable amount of line clearing was done in cooperation with the Electric Light Department and with the New England Telephone Co. Both organizations have been very courteous to me in this work, and it has been a pleasure for me to work with them.

Several trees were removed from the side of the highways this year. The most prominent ones being the large elm standing at the Savings Bank, and one of equal size standing at the intersection of Wood's Lane and Rocky Hill Road. This particular tree has been rapidly dying for many years, while the tree at the Savings Bank began to lose large branches about five years ago. Four poplar trees were also removed from the

highways due to their dangerous condition. Two of which were located on Wood's Lane, and two located on Turkey Shore Road.

I wish to express my appreciation for the cooperation of all those who have in any way during the past year assisted me in the performance of my duties as Tree Warden.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden

Report of Moth Superintendent

To the Board of Selectmen:

I herewith submit my seventh annual report as Moth Superintendent.

The work of suppressing the gypsy and browntail moth during the past year was carried on in much the same manner as in former years. That is, by cutting the webs of the browntail moth, and painting the egg clusters of the gypsy moth during the winter months. Also by spraying during the summer.

The general condition of the town with regard to these insects is very good, with the exception of a few areas which have always been somewhat of a problem and are more or less likely to be in the future. I refer particularly to the Northwesterly section of the town.

In order to keep the interior of the town free of these pests

it has necessitated carrying on an aggressive campaign each winter on all small properties where they are known to exist. Regular and systematic examination of all plant growth as well as buildings, fences, stonewalls, etc., is of prime importance. This, the department has done regularly each year, and accounts in a large measure for the absence of both insects in the thickly settled sections of the town.

The Elm Leaf Beetle

Needless to say, the insect which caused the greatest amount of trouble this year was the elm leaf beetle. During early July the elm foliage began to show the effects of this pest and steadily grew more severe as the summer passed. It should be clearly understood that this infestation was statewide, and that Ipswich escaped the worst of it. But I can say with accuracy that in 1941 we are scheduled for a real attack on our elms unless we see fit to appropriate a larger sum of money to suppress it. It will be necessary to apply an early spray during May to cut down the number of adult beetles, and another later spray to kill the larvae which is more costly. Both sprays are indispensable in years when the beetle is severe.

Due to the fact that we have such a large number of elms on both public and private property, and the fact that they mean so much to an old New England town like ours, I will strongly recommend the purchase of another small truck of one ton capacity to transport the new spraying machine bought last year. This would greatly improve the facilities of the department, and enable us to get the best of the elm leaf beetle before much damage could be done. Already many property owners have requested me to attend to the spraying of their elms next year, and many more will signify this intention later in the year. All this means money returned to the town treasury, since the owners are charged at cost for the work. The old 1933 one-half ton truck of the department is completely worn out and is not of sufficient capacity to carry the new sprayer.

Consequently, I am of the opinion that it would be good business to trade or junk this worn out piece of equipment for a new, modern piece of the right size and capacity. We will not only benefit through good control of the elm beetle by making this change. In future years the control of many other serious pests will be made easier and more efficient by having the proper equipment.

Respectfully submitted,

C. GARDNER CAVERLY,

Moth Superintendent

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

During the past year we were able to perform the duties of our office in a fairly efficient manner, although the appropriation was cut substantially during the last two years. Perhaps the most notable work achieved this year was the rebuilding of a two hundred foot stretch of walk across the North Green, leading to the main entrance of the North Church. This walk was in such a poor condition that we decided to completely rebuild it rather than resurface it.

The usual lawn maintenance was carried on in an efficient manner as in former years. This applies to the South Common, the North Green, and both Memorial Plots.

The group of Rhododendrons planted at the Giles Firmin Garden two years ago are growing well, and will soon be very effective as a border planting along the entrance drive.

During November tulips were again planted in the various beds on the above mentioned lawn areas. Due to the present conditions in Europe we were unable to purchase Holland grown bulbs this year, and as a result, found it necessary to re-plant more than half of our old bulbs. The rest were bought from a domestic grower.

We feel it necessary to give both flagstaffs another coat of paint this year, three years having elapsed since they received any attention. This will call for a slight increase in the appropriation over last year, but will be money well spent on equipment that would cost very high to replace. It will also be necessary to purchase two new flags, the old ones having

reached a condition which does not warrant further mending.

Very little could be done in the way of maintenance at Dow Park this year except for an occasional mowing of the grass around the site of the memorial boulder. We have stated in former reports that this property is worth much more attention than it is receiving. It is impossible however, to do this without the necessary funds. So for the present at least, little can be done to improve it.

Respectfully submitted,

C. GARDNER CAVERLY, Chairman

ROBERT D. LORD

SAMUEL C. GORDON

Park Commissioners

Report of Clam Commissioner

To Board of Selectmen:

The following is the report of the Clam Commissioner for the latter part of the year ending December 31, 1940.

Clamming as a whole is not what could be called good. It is very good digging for large medium clams. For the small, or popular market clam, there is a scarcity at the present time.

For the future, I can say the outlook is very bright. We have the best clam seeding that we have had in a great many years. After making a careful survey, I find that 80 percent of our flats have a natural seeding, some of which may be dug by late summer. With proper supervision, we should have good clamming indefinitely.

The restriction of one barrel per day placed by your Board when the Winter flats were opened was the most constructive program that has yet been put into effect. I want at this time to thank the clammers for their fine cooperation, without which it could not have been enforced.

I can say with much pleasure that the green crab menace has been greatly reduced. Much credit for this must be given to the W. P. A. workers. The large number of egg-bearing crabs gathered by them last summer has practically eliminated that danger.

There were 265 permits issued this year, of which approximately 200 were regular diggers. I am making two recommendations that I would like to see adopted at the Annual Town Meeting.

1. The Board of Selectmen be given the authority to limit the amount of clams to be dug in any one day.
2. That a committee of ten, consisting of the Board of Selectmen, Town Counsel, the Clam Commissioner-elect and five to be appointed by the Moderator be named to make a careful and thorough study of the shellfish industry and report back at or before the Annual Town Meeting of 1942.

If this committee is formed I believe that they can, and will, find the solution to the clam situation and put Ipswich back in its position as the leading clam town in Massachusetts. I believe that a small appropriation to carry on this study would be money well invested.

Respectfully,

HENRY SHAW,

Clam Commissioner

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report for the year ending December 31, 1940.

Work performed from Jan. 1, to Dec. 31, 1940, inclusive.

Scales	Ad- justed	Sealed	Not Sealed	Con- demned
Platform, over 10,000 lbs.	2	5		
Platform, 5,000 to 10,000	1	1		
Platform, 100 to 5,000 lbs.	12	34		
Counter, 100 to 5,000 lbs.		3		
Counter, under 100 lbs.	7	32		1
Beam, 100 to 5,000 lbs.	1	1		
Beam, under 100 lbs.		4		
Spring, 100 to 5,000 lbs.	1	7		1
Spring, under 100 lbs.	25	41		2
Computing, under 100 lbs.	5	30	1	1

Scales	Ad- justed	Sealed	Not Sealed	Con- demned
Peterson weigher (slot)	5	13		1
Prescription	5	6		
Jewellers		1		

Weights

Avoirdupois	8	225		
Apothecary		79		
Metric		25		
Troy		14		

**Volumetric
Measures**

Liquid Measures				
over 1 gal.		3		
Liquid Measures				
under 1 gal.		30		
Oil jars		4		

**Automatic Liquid
Measuring Devices**

Gasoline Pumps	2	54	5	
Stops on Pumps	1	114		
Gasoline Meter				
Systems	2	54		
Oil Pumps	1	36	4	
Tank Truck Meters	3	9		1
Kerosene Pumps		25		
Grease Measuring Devices		19	15	

Linear Measures

Yard Sticks		11		
Miscellaneous	1	11		6
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	82	891	15	13

Trial weighings and measuring of commodities sold or put up for sale.

	Total Number Tested	Number Correct	Incorrect	
			Under	Over
Beans	20			20
Bread	75	15	11	49
Butter	20		10	10
Charcoal (in bags)	6	6		
Coal (in bags)	29	24	5	
Confectionery	23	18		5
Dry Commodities	72	33		39
Flour	15	15		
Fruits and Vegetables	77	58	7	12
Kindling wood in bags	10	10		
Lard	22	22		
Meats (hams) wrapped	15		15	
Potatoes	20	10	6	4
Milk Bottles	900	900		
Oil in cans	721	721		
Zero Alcohol	325	325		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	2350	2157	54	139

It is with a great deal of pride that I make my annual report to the Honorable Board of Selectmen.

In the first place, my Department has shown a steady increase in the amount of work done and fees collected. In 1938 the highest fees were collected in the amount of \$107.40; in 1939 the total rose to \$114.70; this year being no exception, I have turned over to the Town Treasurer \$119.15. This has happened with the fees being the same year after year.

I have signed 34 pedler's licenses during the year; some being local, county, and state, including meats and provisions,

eggs, vegetables, fruit, bakery products, ice cream, and also transferred two licenses.

During the year I have investigated 31 complaints resulting in one court case where the defendant was ordered to pay \$10.00 costs for short weight. I also assisted the Deputy Sealer of Lynn in a court case where the defendant was fined \$50.00.

Starting this year we have warned all applicants who are not in business at least nine months in the year that in the future in order to sell fire works they will be required to have a Transient Vendor's license, as demanded by State Law.

I find the usual under and over markings on commodities sold or put up for sale. I feel as though I should make a suggestion along with the work in my department, and that is this. When buying meats that are wrapped with the weight stamped on the outside please pay according to the weight reading on the scale and not on the wrapper. In doing this you pay for what you receive, and not for the loss in shrinkage.

My department has received cooperation from all Town Officials and departments for which I am very grateful. I have also received plenty of advice and instruction from the State Department, including State Inspector Jones, representing the Department of Standards.

It has been a privilege for me to render my report for the year ending December 31, 1940, and I wish to thank The Honorable Board of Selectmen for having the opportunity to present same.

Respectfully,

WILLIAM J. H. EWING,

Sealer of Weights and Measures

Report of Board of Health

To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the past year:

Chicken Pox	15	Tuberculosis Pulmonary	3
Dog Bites	17	All Other Tuberculosis	1
Requiring Rabies Treatment	2	Whooping Cough	7
Lobar Pneumonia	23	Measles	5
Scarlet Fever	1	Septic Sore Throat	1

Your Board is happy to report another quiet year, with communicable disease running at a low ebb. We hope that this good fortune may continue and with precautions we feel it will, although certain conditions in the Town do not help in this matter. (We refer to sewage conditions).

We call your attention, however, to the prevalence of numerous dog bites. We feel this is a serious menace, and again ask the authorities to see to it that any unlicensed dog be locked up for the specified time required by law, or the dog be done away with.

We also call to the attention of doctors and householders that under the General Laws, Chapter 111 Section 111 and Section 109, that they are responsible for reporting any communicable disease to this department. Laxity on the part of both has been very noticeable and unless more attention is paid to this regulation, we will feel justified in proceeding against any offenders.

Tuberculosis, which was quite prevalent in the years past has taken a noticeable drop, also in the cost to the Town. We feel that our work in the past years has accomplished its goal. The clinics which were held proved most successful. We were able to get hold of this disease in the early stages, and to care

for the cases that needed hospital attention, and a closer check on those of not so serious a nature. We received wonderful cooperation from the State and County Officials, and above all from the individuals themselves. It is our hope that the patients will keep a constant check on themselves.

Of the cases confined this year the Town will receive approximately \$625.00 in State subsidy.

It is our hope that the parents will have their children immunized against Diptheria. Annual clinics are held in cooperation with the school authorities, and as they have proven most successful through the nation we ask you to safeguard your children.

The Well Child Clinic under the direction of Dr. Collins and Miss Muriel Riley have been of great benefit to the pre-school children and a material help to the mothers.

We feel that sewage conditions in the Town are serious, and we refer you to the report of the Board of Health of 1938.

May we thank all those who helped us in any way in making the performance of our duty a pleasure.

Respectively submitted,

PAUL M. JODOIN, Chairman

LAWRENCE M. KING

FRANK L. COLLINS, M. D.

Board of Health.

Sanitary Agent's Report

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1940.

Complaints received and investigated	121
Contagious disease cards posted	1
Notices to abate nuisances	15
Cesspoll and Vault licenses	2
Tallow and soap grease licenses	4
License to keep pigs	2
License to collect garbage	1
License to sell oleomargarine	6
Licenses to manufacture ice cream	4
Pasteurizing licenses issued	3
Milk producers licenses issued	16
Methyl Alcohol licenses issued	11
Dairies inspected	16
Slaughtering inspections	1
Overnight camp inspections	14
Overnight camp licenses issued	7

EBEN B. MOULTON.

Agent, Board of Health

Report of Milk Inspector 1940

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1940.

Number of licenses issued to milk dealers	50
Number of samples of milk tested for butter fat	148
Number of samples of milk tested for total solids	124
Number of samples of milk tested for bacteria	108
Number of samples of milk tested for sediment	114
Number of times plants inspected	28

EBEN B. MOULTON,

Milk Inspector

Report of Child Hygiene

Total number of babies present	216
Number of babies attending for the first time	56
Number of physical examinations given	216
Number of defects found	146
Number advised to see own M. D.	29
Follow-up home visits	36

FRANK L. COLLINS, M. D., Director

MURIEL E. RILEY, Reg. Nurse

Report of Inspector of Animals

Board of Health,

Ipswich, Mass.

Gentlemen:

I submit herewith my report for the year ending December 31, 1940.

Number of Cattle in the Town	877
Number of Cattle brought in from out of State	209
Number of Dogs restrained	19

Respectfully,

G. LORING WOODBURY,

Inspector of Animals.

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for 1940:

Fifty-nine streets were scraped and molded throughout the year. Thirty streets were graveled and patched with gravel where needed. Argilla Road causeway, Labor-in-Vain Road, Little Neck Road and Town Farm Road were washed out with the high tides so that it was necessary to use about four thousand yards of gravel to fill the washouts. Boxford Road, Cherry Street, Gravelly Brook Road, Green's Point Road and Ryan Avenue were five other streets where considerable gravel was applied.

Five new catch basins were built, four on Green Street and one on Tansy Lane, and thirteen catch basins were repaired. Practically all of the old dangerous catch basins with wooden covers have now been eliminated. Four old stone culverts were replaced with corrugated pipe. The sludge was cleaned from most of the catch basins two times this year and some of them were cleaned three times. It was necessary to repair several of the drains where they had become clogged and to repair several culverts as needed.

Fifty-eight streets were patched using approximately four hundred fifty-three tons of cold patch. Thirty-eight streets were oiled or tarred on some sections, and sections of thirty-one streets were treated with calcium chloride. Four streets were

shaped up with the Roller. Ten side walks were repaired with cement and gravel. Sections of three fences were repaired. Two bridges were planked temporarily. Twelve streets were marked out with traffic lines. One hundred ten street signs were repaired, painted, and erected as needed. Eighteen traffic signs were repaired when damaged. Guard rails were repaired on ten streets. Fifteen streets were widened to improve drainage and traffic conditions. The brush was cut in sections of two streets to improve traffic conditions and lessen the drifting of snow. Curbing was changed and reset on two streets. During the high tides a section of the wall on East Street was undermined and had to be rebuilt.

The streets in the center of the town were swept three times a week in the summer, and once or twice a week during other parts of the year, as needed. The Motor Broom that we rented the first week in May proved very satisfactory although it was quite late in the season for spring cleaning. As the old rotary horse drawn sweeper is about thirty years old and hard to get parts for, I recommend that the Town buy a Motor Sweeper.

The Chapter 90 allocation for Linebrook Road, Lakeman's Lane and Fellows Road was used for oiling, installing side drains and repairing guard rail.

On Lakeman's Lane and Fellows Road 4922 gallons of T-5 tar were used with a sand cover. The area tarred was approximately 15840 square yards. These two roads should be in very good condition for two or three years unless disturbed by bad frost reactions.

Sections of Linebrook Road were treated with R, C-2 asphalt and covered with pea stone, providing a four or five year wearing surface. There were 660 feet of side drains laid at Garrett's Hill where a bad water condition has existed in the past.

At Bull Brook 190 feet of guard rail were replaced with wire cable and cement posts, and the guard rail was painted to improve the appearance and to preserve the materials.

The Chapter 500 balance was used for widening, drainage, and oiling on Labor-in-Vain Road, improving conditions there a great deal.

About four-fifths of the road was widened from two to four feet on each side, allowing two cars to pass safely. A side drain was installed near the Hill Estate, where a bad surface water condition has always existed. There were 4306 gallons of T-3 and T-5 and No. 65 asphalt used to cover approximately 8976 square yards with a sand cover.

I would recommend that the town consider the Chapter 90 construction on Topsfield Road and Chapter 90 Maintenance on Linebrook Road and Topsfield Road.

The condition of Labor-in-Vain Bridge is getting very serious as the sills are decaying more each year, making it almost impossible to hold planks on the floor with spikes. The abutments are also getting weaker each year.

The Willowdale Bridge wooden girders have decayed so that they are settling out of line, on the bottom, and the tops of them have lost their life beyond repairs. These bridges are unsafe for the heavy fire apparatus, and both have been posted for three ton loads.

East Street Causeway is causing more concern each year as traffic is continually increasing. High tides cover most of it making it impractical to oil or tar. The solution would be to straighten dangerous curves and to raise it high enough so that tides would not destroy an oil surface.

Central and High Street surfaces are very good after the 1939 treatment except where the old car tracks are. When it rains pedestrians are splashed by the water which runs down be-

tween the tracks. A project to improve this condition would be well worthwhile.

STREETS OILED - 1940

Street	Length	Width	Sq. Yds.	Gal.
Broadway	1047'	27'	3141	1063
Brownville Avenue	800	26	2311	582
Brownville Extension	994	24	2650	1015
Brown Square	390	22 Part	953	250
Boxford Road	1320	18 Part	2640	1020
Burleigh Avenue	552	27	1656	499
County Street	2281	22	5576	1220
Candlewood Road	2244	18 Part	4488	1870
Fairview Avenue	931	24	2483	599
Farley Avenue	584	23 Part	1492	294
Heartbreak Road	1980	16 Part	3520	1370
High Street	2300	35 Part	8944	2498
Highland Avenue	456	13	659	384
Labor-in-Vain Road	4488	18	8976	4306
Lafayette Road	886	26	2559	682
Liber'y Street	942	22	2303	223
Linden Street	478	22	1168	489
Locust Street	884	18	1768	575
Mineral Street	1375	22	3361	792
Mt. Pleasant Street	1321	27	3963	802
Perley Avenue South	681	22	1665	555
Prescott Road	245	24	653	189
Putnam Road	538	21	1255	329
South Main (one way)	638	21 Part	1418	500
Spring Street	1547	20	3438	742
Short Street	283	40	1258	250
Summer Street	1458	20	3240	880
Tansy Lane	400	16	711	227
Topsfield Road	2376	20 Part	5280	1262
Town Farm Road	1291	18 Part	2582	660

Street	Length	Width	Sq. Yds.	Gal.
Turkey Shore Road	2110	20	4689	1691
Waldingfield Road	1980	20 Part	4400	1845
Ward Street	382	20	849	100
Wayne Avenue	474	24	1264	331
Hovey Street	252	20	560	280
Mill Road	136	22 Part	332	100
Little Neck Road	125	24 Part	333	120
Linebrook Road	483	18 Part	964	482

STREETS WHERE CALCIUM CHLORIDE WAS USED

Blaisdell Avenue	Newmarch Street - Sec.
Boxford Road - Sec.	Newbury Road - Sec.
Brown Street	Old Right Road - Sec.
Beach Way	Old England Road - Sec.
Cottage Street	Paradise Road - Sec.
Cleveland Avenue	Peatfield Street
East Street - Sec.	Pine Swamp Road - Sec.
Eagle Hill Road	Perley Avenue North - Sec.
Fifth Street	Rocky Hill Road - Sec.
First Street	Ryan Avenue - Sec.
Fourth Street	River Court
Grant Court	Second Street
Lowney's Lane	Sixth Street
Maple Avenue	Town Farm Road - Sec.
Masconomett Park Road - Sec.	Damon Avenue - Sec.
Mile Lane - Sec.	

Miles Maintained by the State	8.49
Miles Maintained by the Town	61.54

Total	70.03
Miles Macadam	12.83
Miles Oiled	31.73
Miles Gravel or Dirt	25.47

Total	70.03
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TABULATION OF TIME EQUIPMENT WORKED, 1940

Equipment	Total Miles	Total Hours	Total Gals. Gas	Total Qts. Oil
Truck No. 1	10117	2193	1687	91
Truck No. 2				
Old & New	10298	2242	1255	48
Grader, Rome	4061	838	1662	49
Roller		132	227	23
Tractor, Cletrac		296	475	15
Tractor, Fordson		209	313	25
Mixer		188	63	8

Equipment	Plow Snow	Other Hours	Equipment	Plow Snow	Other Hours
Truck No. 1	110	2082	Tractor, Cletrac	194	102
Truck No. 2	93	2149	Tractor, Fordson	16	193
Grader, Rome	37	801	Roller		132
			Mixer		188

INVENTORY, DECEMBER 31, 1940

No.	Amount
1 Cart, two horse	\$ 25.00
1 Cart, watering	25.00
1 Drag, stone	15.00
1 Forge & Anvil	30.00
Fence, snow 7000 feet	800.00
1 Grader, Whier	100.00
1 Grader, Rome	3000.00
2 Hones, Road	150.00
1 Kettle, Tar	25.00
1 Loader, Gravel	400.00
2 Machines, Road	100.00
1 Mixer, Cement	200.00

2 Plows, Road	25.00
5 Plows, Blade, Snow	600.00
1 Plow, V-Shaped Tractor	800.00
1 Plow, V-Shaped Truck	100.00
1 Plow, Sidewalk, Tractor	100.00
6 Plows, Sidewalk	375.00
1 Roller, Stone, two horse	25.00
1 Roller, Gasoline	2500.00
1 Sweeper, two horse	50.00
6 Screens, gravel	30.00
1 Shovel, Scoop, Tractor	20.00
1 Tractor, Cletrac	250.00
1 Tractor, Fordson	75.00
2 Trucks, Dump	1600.00
1 Truck, Pickup	300.00
1 Wagon Oil	25.00
1 Machine, Sanding	75.00
1 Street Marker	175.00
1 Derrick, Hand	100.00
	<hr/>
	\$14,255.00
Other Tools & Supplies	3,504.14
	<hr/>
	\$17,759.14

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Streets

Report of the Board of Public Welfare

To the Citizens of Ipswich:

Your Board of Public Welfare is submitting herewith its annual report for the year ending December 31st, 1940.

Budget

At the beginning of any year, it is difficult to determine how large an appropriation will be required to carry on the work of this department during the succeeding twelve months. The best that can be done is to offer an estimate based upon the expenditures of the previous year and the probability of the year to come. If developments are as expected, the estimate will be fairly accurate, otherwise, the estimate may be over or under, as the case may be.

Temporary Aid

Temporary Aid covers all phases of relief, other than Old Age Assistance and Aid to Dependent Children.

Today, despite the National Defense Program, the relief load is not far below the depression level. State and local agencies are taking care of almost as many individuals today as in 1939. Despite the Social Security Act, the United States has not evolved a satisfactory system for caring for the victims of the insecurity inherent in our machine age.

Even yet, there are many persons who refuse to face the facts of a changed world. Accustomed to a day when every American could find a job if he were reasonably diligent and

efficient, they maintain that there are enough jobs if men really wanted to work. Jobs, there doubtless are, but they are few, except for the trained and skilled worker. Inexperience and lack of vocational training, has handicapped many young persons, who, in normal times would have had little difficulty in obtaining work. Many workers, though physically fit, have lost much of the skill which enables them to bid successfully for a position. Others are victims of the prejudice which bars middle-aged men from new jobs, regardless of their ability.

The resultant condition is that we have many individuals seeking relief who are unemployable, and who will remain so. Another sore spot is the apparent indifference of a good many children toward acknowledging any obligation to their parents.

Old Age Assistance

Old Age Assistance increased our Budget in 1940 approximately three thousand dollars, and will increase our 1941 Budget approximately the same amount.

This assistance is granted to a certain group who are in need of relief. It is not a pension. Among other requirements, a person must be in need of assistance in order to be eligible for Old Age Assistance. The Federal Government and Commonwealth contribute to this form of aid, but the State's share has to be raised in our Tax Levy, for which we are reimbursed in November of the same year.

Recipients being aided January 1, 1940	99	
Applications received during the year	43	
		<hr/>
Total cases handled during year		142
Approved by the Bureau	34	
Not approved by the Bureau for the following reasons:		
Children able to support	4	
Excess Bank Savings	1	
Lack of required residence in state	1	

Failure to live up to property requirement	1
Lack of definite proof of age	1
Disqualified by insurance rules	1
	<hr/>
	9
	<hr/>
	133

Discontinued by the Bureau during the year for the following reasons:

Death	11
Moved out of town	4
Withdrew voluntarily because of right of town to collect from estates for aid rendered	1
	<hr/>
	16
	<hr/>
Total cases as of December 31, 1940	117

Aid to Dependent Children

Formerly called Mother's Aid, this division shows a decrease of approximately \$600.00 over the year 1939. The Federal Government and the Commonwealth both contribute to this form of aid, much the same as in Old Age Assistance.

Recipients being aided Jan. 1, 1940	13
Applications received during year	2
	<hr/>
	15
Cases closed during 1940	3
Cases on hand Dec. 31, 1940	12

Other Cities and Towns

We have many cases in other cities and towns for whom we are responsible, just as much as though they resided here. These are cases which are Ipswich settled, even though residing

out of town, and we must pay the bills. In looking over the expenditures for the past year, you will note an increase of approximately \$1300.00 — something over which we have no control. Similarly we have cases residing here, but who have settlements elsewhere, and we are reimbursed by the place of settlement.

Civilian Conservation Corps

The department enrolled eleven young men between the ages of seventeen and twenty-three years in the Civilian Conservation Corps. We, of course, give preference in the selection of these young men to families who were receiving aid either through this department, or through the Soldier's Relief Department.

Comments

Your Board of Public Welfare feels that under very trying conditions, it has rendered intelligent, efficient, and economical service. Regardless of who applies for aid, the case is investigated thoroughly, and a complete record is kept on file of each case investigated. The information is accurate and correct in every detail, containing a complete history of each family from birth up to the present time.

Recipients are required to work in return for aid given. In this way, the various Town Departments have received many hundreds of hours work, without any cost to them.

We wish to thank the Town Departments for their many courtesies and cooperation, especially the W P A Co-ordinator, Brainard C. Wallace, and the Town Clerk, Edward S. Cogswell, for their interest and kind consideration shown this Department.

We regret very much the loss of our Agent, Miss Bessie F. Dawson, who has been in Town Service a good many years. Miss Dawson, without a doubt, was one of the most efficient

and capable welfare workers in the Commonwealth, and her untimely passing leaves a gap which will never be filled completely.

Mr. Walter F. Poole, a member of the Board for the past thirteen years, also resigned during the year. A kindly and conscientious official, his services will be sorely missed.

Town Infirmary

The Town Infirmary, as requested by the voters at the Annual Town Meeting, was closed in July, and the cattle and equipment sold at public auction. The inmates, of whom there were four, are now being cared for, at a net cost of \$11.00 per month, not individually, but for the entire group, an almost unbelievable reduction over the cost in previous years. Approximately \$1300.00 was realized from the sale.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WALTER E. CALLAHAN

NELSON W. PASCOE

Report of Federal Surplus Commodities Division

To the Board of Public Welfare:

Gentlemen:

I herewith submit my report for this department for the year ending December 31st, 1940. At the commencement of the year our case load was 369 cases representing 1488 persons. During the past year this has steadily increased and at the end of this year we have 435 cases representing 1721 persons. During the year this department has disbursed more than 182 tons of food and over 7000 articles of clothing. Following is a list of food and clothing given out by this department:

CLOTHING

Bloomers (Girls)	252	Pajamas (Childrens)	510
Blouses ((Womens)	30	Pajamas (Womens)	42
Blankets (Full Size)	204	Pajamas (Mens)	67
Blankets (Baby)	27	Panties (Womens)	174
Dresses ((Womens)	605	Shirts (Mens)	300
Dresses (Girls)	1339	Shirts (Boys)	186
Dungarees (Mens)	915	Slips (Womens and	
Dungarees (Boys)	334	Girls)	1125
Jackets (Mens)	6	Shorts (Mens and Boys)	198
Layettees	30	Suits (Boys)	61
Nightgowns (Womens)	126	Smocks (Womens)	6
Nightgowns (Girls)	139	Skirts (Womens)	30
Nightshirts (Mens)	22	Sheets (Full Size)	345
Pants (Mens)	132	Union Suits (Mens and	
Pants (Boys)	65	Boys)	98

FOOD

Apples	34,409 lbs.	Grape Fruit	15,895 lbs.
Beans	7,500 lbs.	Hams (Smoked)	5,547 lbs.
Butter	5,971 lbs.	Lard	16,868 lbs.
Bacon	9,861 lbs.	Mackeral	4,070 lbs.
Beets	1,756 lbs.	Oranges	13,710 lbs.
Corn Meal	5,000 lbs.	Prunes	15,950 lbs.
Cereal (Wheat)	5,488 lbs.	Pears	6,493 lbs.
Cabbage	20,010 lbs.	Pork (Salt)	2,145 lbs.
Cheese	2,663 lbs.	Potatoes (White)	37,785 lbs.
Carrots	11,889 lbs.	Peaches	1,284 lbs.
Eggs	21,690 doz.	Rice	6,800 lbs.
Flour (White)	51,083 lbs.	Raisins	19,525 lbs.
Flour (Graham)	29,781 lbs.	Tomatoes	11,202 lbs.

Canned Peaches (12 lb. can) 18 cans

Canned Grape Fruit Juice 144 cans

W. P. Nursery School

Total value of clothing disbursements \$ 6,543.30

Total value of food disbursements 25,602.32

\$32,145.62

Respectfully submitted,

FRANK H. GIRARD,

Supervisor

Agent's W. P. A. Report

To the Honorable Board of Selectmen;

Gentlemen;

I herewith submit my report as Sponsor's W. P. A. Agent for the year ending December 31, 1940.

The Insect Control Project which was carried over from last year was completed this spring. This project carried on under the direct supervision of Mr. Caverly, Moth Superintendent, has accomplished a great deal of good in the removal, destruction of gypsy moth and other injurious leaf feeding insects throughout the town.

The Green Crab Removal Project calling for the destruction of the green crab on our clam flats was also completed this spring and excellent results were obtained. Hundreds of bushels of egg bearing and other green crabs were caught and destroyed. There can be little doubt that this project has been the means of exterminating this menace to the shell fish industry. The work carried on under this project was under the guidance and supervision of the Bureau of Marine Fisheries and they report that they are quite pleased with the results and feel that a great deal of good has been accomplished. They are watching the results of this project and are still experimenting with ways and means of exterminating this pest should it appear again.

The Shade Tree Census Project has been completed and this gives a complete and detailed description of the kind, size, and condition of each public shade tree in the Town of Ipswich. Maps have been prepared showing the exact location of each tree with the size and kind of tree noted. A card index system has been prepared giving a great deal of detailed description

about each tree. This completed project should be very valuable to the Tree Warden and will give him a great deal of information about the public shade trees which he otherwise would not be able to have without this project operated with Federal Funds.

A Street Survey Project was started and had to be suspended due to the fact that the proper personnel could not be obtained to operate the project in the proper manner. Some excellent work was accomplished during the time this project was in operation and has been a valuable source of information to some of the town departments. It is my hope that some time in the future, means will be found to reopen and complete this project due to the fact that much information valuable to the town and its town departments can be obtained, and many valuable maps and descriptions can be prepared that would give the Superintendent of Streets information which has been needed in his department for a long time.

I am quite pleased, at this time, to report the completion of the Linebrook Road Water Extension Project. This project constructed underground, does not stand out like many other construction projects, but is one of the best and the most outstanding projects carried out in this town under Federal Relief Funds. This project will furnish the residents of the Linebrook District of the town with a continuous water supply system, adequate fire protection, and will be the means of a substantial reduction in fire insurance rates resulting in a saving of many dollars to property owners in this district. The hydrants installed as part of this project were located under the direction of the Chief of the Fire Department so that the property owners would be able to effect this saving. This particular type of project has very little maintenance cost attached to it and down through a period of years will produce quite a sizable amount of revenue which will offset the amount of money spent by the Town of Ipswich for materials. Situated in a part of the town that is very desirable for real estate development it should go a long way, as an inducement to new building.

Water Extensions have also been constructed on Topsfield Road, Damon Avenue., Vermette Court, Riley Street, Prescott Road, Putnam Road and one is now being constructed on Fellows Road. The water pressure from the hydrants on Agawam Heights has always been low due to the size of the old pipe and this would work as a detriment to the fire department in case of a severe fire in this part of the town. This new extension of a larger size, tied up with the main on Washington Street, will increase this pressure considerably and eliminate this dangerous condition.

The new water extension being constructed on Fellows Road will tie up the water line from the Proctor Estate to the Candlewood Road line, making a continuous loop of the water supply system in this part of the town. As it is now, a serious break in the line would deprive people in this part of the town with water and fire service during the time a break was being repaired. With the construction of this line this condition will be eliminated and water can be sent through one main or the other in case of a break in either of these lines.

Some time ago I was successful in having approved a project for the Revising and Cataloging and Cleaning and Repairing of the books at the Free Public Library. Due to the fact that a new wing was to be constructed and alterations were to be made in the old part of the library, this project could not be started at the time of its approval. The town is very fortunate to have had this project approved so that at the completion of the new wing and the alterations in the old part of the library, this project could be put into commission. This project could be put into operation. This project is in operation at the present time and is an outstanding project of its kind. The town is also fortunate that they have had a supervisor from the State Department of Libraries giving full time supervision to this project at no cost to the town. When completed the library will have all of its books, cleaned, repaired, shellacked, reclassified and indexed. New cards will be prepared, classified and

filed and new book pockets attached and other important work of this nature will be done so that at the completion, this work will give the library something that has been needed for some time and something that the library could not undertake to do without the aid of Federal Funds.

The Sewing Project and the School Nursery School Project have been operating along the same lines as in previous years and conducted very efficiently.

Having in mind that at some time in the near future some construction work would be required on Argilla Road, and knowing that drainage conditions were bad at some points along this road I have had approved a project for drainage on this road. This project was started in the spring and suspended due to a cut in workers on W.P.A. that made it impossible to continue this project along with the water extensions. Work was resumed this fall and at this time this project is nearing completion and side drains, catch basins and new metal culverts have been constructed on that part of Argilla Road from Rocky Hill Road to the bridge at the Argilla Farm. This work will tie in with any new construction work that might be undertaken in the future.

As in past years every effort possible has been made both by myself and the Agent of the Board of Public Welfare to place as many workers on W. P. A. Projects in the Town of Ipswich, in order to relieve the Welfare and Soldier's Relief Departments. The reduction in workers on W. P. A. Projects has been more drastic than in previous years and this has had a tendency to increase demands on the Welfare Department.

I am pleased to report that I have received the same fine cooperation from the various department heads, whose departments have been interested in projects connected with their de-

partments, that I have had in previous years. I have tried to operate projects that would give to the Town of Ipswich and its various departments some of the things I felt were the most needed and could not be carried out with regular fiscal appropriations.

I have as in past years prepared a detailed report of expenditures incurred by me in connection with W. P. A. Projects and have filed this report with the Town Accountant and the members of the Finance Committee and the Taxpayers Association.

Due to conditions which confront us at the present time it is impossible to present any detailed budget for W. P. A. Projects for the coming year. At the present time there is a deficiency bill in Committee to provide for the continuation of the W. P. A. program for the remainder of this fiscal year, ending June 30; also a bill is in Committee for an appropriation of about one billion dollars to carry on the activities of the W. P. A. for the fiscal year 1942. Whatever decisions both the Committee and Congress itself decide to make with reference to these two bills, is not known at the present time.

In regard to the National Defense Program, all that can be said at the present time is that according to the intent of the Act, Defense projects are to be given priority. It is impossible to know just how much of a Defense Program we are going to have during the remainder of this year nor do we know what types of projects will be submitted by our Defense Agencies, nor where they will operate.

It is impossible to predict to what extent the employable many unemployed employables will be available for W.P.A. vate industry and, therefore, it is impossible to ascertain how many unemployed employables will be available for W. P. A. work, which is the basis for an expansion of a W. P. A. program in this community.

I feel that under the above conditions it would be the proper thing for the Town of Ipswich to appropriate sufficient funds to carry on W. P. A. Projects until the end of the Federal Fiscal Year in June and then if conditions require it, to make an additional appropriation for the balance of the year at a special town meeting held to discuss this matter.

Respectfully submitted,

BRAINARD C. WALLACE

Sponsor's W. P. A. Agent.

Report of Trustees of Memorial Hall

To the Citizens of Ipswich:

A detailed statement of the receipts and expenditures for the year 1940 will be found elsewhere in this Report. We give a brief summary as follows:

Receipts

Regular appropriation for 1940	\$ 2,000.00
Expended in 1940	1998.76
	<hr/>
Unexpended balance	\$ 1.24

It is found necessary to ask for an appropriation of \$2250. for 1941. The reason for the increase is that a few years ago it was decided to insure the property for three-year terms instead of one year. The policies which were issued three years ago consequently all expire in 1941 and to insure the property again for three years calls for an additional appropriation this year which will not be included in the next two years as the policies will be for three-year terms.

The work done by the new janitor at the building during the year 1940 has been very satisfactory to the Trustees. The building and grounds have been kept in good condition and we believe all parties who have occasion to use the building are well satisfied with the manner in which he has performed his work.

The amount of repairs to be made this year will be very small but each year there are a few things which have to be

done, the expense of which will be covered in the regular appropriation.

During the year 1940 one of our Trustees, Mr. Oscar H. Ewing, who has been a Trustee since the erection of the building, passed away. He was a man who was always greatly interested in anything that could be done not only in the ordinary town affairs but especially in matters pertaining to those who had served the Town in war. He took a deep interest in the Memorial Building. We, the remaining members of the Board of Trustees, extend our sincere sympathy to the widow and family of our departed associate. His memory will always be dear to us.

Respectfully submitted,

BRAINARD C. WALLACE

RALPH C. WHIPPLE

WALTER E. HAYWARD

GEORGE A. SCHOFIELD

JAMES A. McINNIS

Trustees.

Report of Town Forest Committee

To the Honorable Board of Selectmen:

Gentlemen:

The Town Forest Committee herewith submit their annual report.

At the annual town meeting last March, it was voted to accept the Town Forest Act and place certain town-owned lands under the Town Forest Domain. These lands consist of ten acres more or less, located between the Old Right Road and the Newburyport Turnpike; five acres across the slopes of Town Hill and the water shed, consisting of approximately one hundred acres.

Shortly after the meeting, your board appointed a committee of three members to serve without pay; one for a term of three years, one for a term of two years and one for a term of one year.

During the latter part of April the Committee organized, and discussed the best course of procedure with regard to the different parcels of land which were placed under the Act. It was generally agreed by the Committee that the property at the water shed offered greater possibilities for immediate reforestation than did the other two tracts of land. As a result, we decided to exert our energy for the present at least, in an attempt to assist the Light and Water Board in this project.

Although it was too late for ordering trees last spring, 5,000 red pine seedlings have already been ordered for early

planting this Spring. These are to be planted on the water shed.

The ten acre tract situated between the Old Right Road and the Newburyport Turnpike will perhaps offer some possibilities in the near future for a reforestation project. At present, there is a more or less mixed growth of deciduous trees such as oak, swamp maple and birch, with a few white pines. It will require a number of years before their growth can be eliminated, and a desirable stand of evergreens can be obtained. This will be accomplished by opening up small areas to partial sunlight, and planting them to young pines. Much of this land is in such a condition, and will have to be opened up considerably before any great amount of reforesting can be done.

Due to the fact that Town Hill is largely under the jurisdiction of your board, the committee feels that the five acres placed under its control should not be developed in any way until a more definite action is taken by the voters to place the entire hill under the Town Forest Domain. As it now stands, five acres of the slopes of this area are thus placed, with no boundary lines to determine where our authority ceases.

During the summer we applied to the Department of Forestry for a survey of the forest lands, which will be made free of charge to all towns who have accepted the town forest act. When this is completed, we will have plans showing the location and size of the areas under the jurisdiction of the committee.

Respectfully submitted,

C. GARDNER CAVERLY, Chairman

SAMUEL C. GORDON,

GEORGE E. ROSE.

Town Forest Committee.

Report of Superintendent of Cemeteries

To the Cemetery Commissioners

Gentlemen:

I herewith submit my report for the year ending December 31, 1940. During the past year there have been one hundred and thirteen (113) burials in the seven local cemeteries. From the opening and closing of these graves, I collected the sum of eleven hundred and thirty dollars, (\$1130.00). During the year I sold fourteen (14) lots and eleven (11) single graves, and collected on these lots, and lots sold in previous years, five hundred and twenty-eight dollars and fifty cents, (\$528.50).

Regarding Perpetual Care Funds: Would say in reference to the Fifty dollar Fund, (\$50.00), that the rate of interest is so low, there is not enough money accumulating to provide for the care of these lots. Therefore, I would recommend that in the future, the sum of seventy-five dollars (\$75.00) be placed in a fund covering a four grave lot, and one hundred and fifty dollars (\$150.00) covering an eight grave lot.

Many complaints have come to me regarding the condition of the avenues in the Highland Cemetery, and I have been requested to have an article placed in the warrant for an appropriation, to cover the cost of oil for said avenues.

At the present time, the only lots available are located in the new part of the Highland Cemetery. There are no water pipes leading to this part of the hill, therefore we are faced with the problem of furnishing water. The pressure is so low that

we cannot supply the lots on the top of the hill with water. This difficulty might be overcome by the use of a pump or pressure tank.

The wooden fence along the Highland Avenue drive, also those in the Old North and Linebrook Cemeteries, are beyond repair and need replacing.

I fully realize the fact that we have a high tax rate, but feel it my duty to bring these facts to your attention.

At this time I wish to thank the Welfare Department, and all others who have cooperated with this department during the past year.

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

We submit the report of the Trust Fund Commissioners for the year 1940.

EUNICE CALDWELL COWLES FUND

Amount of Fund Jan. 1, 1940	\$ 10,061.10
Interest received to Dec. 31, 1940	253.07
	<hr/>
Total	\$ 10,314.17
Cash paid for scholarships in 1940	150.00
	<hr/>
Balance Dec. 31, 1940	\$ 10,164.17
	<hr/> <hr/>

The Fund is invested as follows:

Deposited in Salem Savings Bank	\$ 5,108.86
Deposited in Inst. for Savings, Newburyport	5,055.31

Total on deposit	\$ 10,164.17
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MARIANNA T. JONES FUND

Amount of Fund Jan. 1, 1940	\$ 726.89
Interest received to Dec. 31, 1940	18.27

Total	\$ 745.16
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Deposited in Ipswich Savings Bank	\$ 745.16
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MARTHA I. SAVORY FUND

Amount of Fund Jan. 1, 1940		\$	121.45
Interest received to Dec. 31, 1940:			
Ipswich Savings Bank	\$ 2.97		
Western Union Tel. Co.	2.00		4.97
			<hr/>
Total		\$	126.42
Expended in 1940			5.80
			<hr/>
Balance Dec. 31, 1940		\$	120.62
			<hr/> <hr/>

The Fund is invested as follows:

Deposited in Ipswich Savings Bank	\$	120.62
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This Fund also includes 2 shares of Western Union Telegraph stock, par value \$200.

The purposes for which these Funds were given are as follows:

Cowles Fund. To help worthy graduates of the High School to continue their education. The money is expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen.

Jones Fund. This Fund was bequeathed to the Town without any special purpose being given for which it might be used. That left it open to the town meeting to spend it for any legal purpose it saw fit. In past years the Town, in town meeting, has spent \$27,283.70 towards the expense of the new High School building.

Martha I. Savory Fund. This was a bequest under a will of a sum of money left to the Town with the right to appropriate the whole or any part of the Fund for the following purpose as given in the will: "For the purchase of the best shrubs and trees to beautify the place." No special place in Ipswich was named in the will.

Respectfully submitted,

GEORGE A. SCHOFIELD

CHARLES M. KELLY

Trust Fund Commissioners.

Ipswich, Mass., January 18, 1941

List of Jurors

Appleton, Clifford H., 5 Newmarch Street	Plumber
Austin, A. Elmer, 33 County Street	Jeweler
Bamford, Earle B., 16 Pleasant Street	Shoe Worker
Baxter, Norman E., 8 North Main Street	Telephone Operator
Benedix, George W., 10 Maple Avenue	Salesman
Bolles, Gardiner A., 9 Poplar Street	Bond Salesman
Bond, Herman M., 68 High Street	Agent
Bennett, Vincent B., Argilla Road	Merchant
Bournazos, Louis, 39 Estes Street	Machinist
Bowen, Henry S., 3 Summer Street	Printer
Boylan, Arthur E., 27 Mineral Street	Clam Dealer
Canney, Charles C., South Village Green	Lumber
Crafts, Carlton H., 25 Turkey Shore Road	Clerk
Cronin, Frederick E., 11 Liberty Street	Merchant
Clapp, Kenneth H., 25 Turkey Shore Road	Fish Dealer
Dolan, Harry M., 4 Hovey Street	Clerk
Downing, Howard C., High Street	Farmer
Fessenden, Walter D., 43A Turkey Shore Road	Carpenter
Fewkes, Howard E., High Street	Chauffeur
Frederick, Thornton P., 91 High Street	Inspector
Garrett, Charles S., 22 Wood's Lane	Merchant
Gillis, Edmund P., Perley Avenue	Knitter
Golder, Otho L., 75 Central Street	Salesman
Grenier, Alberic E., 32 Putnam Road	Meat Cutter
Grover, Gustavos H., Old England Road	Laborer
Harris, Arthur V., 15 Putnam Road	Salesman
Haskell, Roger W., 4 Lafayette Road	Chauffeur
Hayes, George, 4 Summer Street	Plumber
Henderson, Walter E., 6 Warren Street	Salesman
Hills, John P., 73 Central Street	Knitter
Jackson, Harold M., Essex Road	Publisher

Jean, Garland P., 9 Ward Street	Salesman
King, Lawrence M., Essex Road	Manager
King, Spencer W., 8 Ward Street	Clerk
Kobos, John A., 16 Peatfield Street	Clerk
Lovell, Charles L.,	Coal Dealer
Mansfield, Robert W., 15 Summer Street	Spar Maker
Marceau, Charles R., 22 Lafayette Road	Knitter
Marcorelle, Arthur P., 34 Central Street	Merchant
Martel, Joseph P., 12 Brown Street	Machinist
McCarthy, Elwyn, Maple Avenue	Bookkeeper
Nason, Clyde A., 7 Maple Avenue	Salesman
Oliver, Frank L., 1 Wood's Lane	Stone Cutter
Peabody, Ernest O., 34 County Street	Fisherman
Pickard, Hallet	Shipper
Richardson, Warren C., 12 Argilla Road	Clerk
Reedy, Guy A. B., 25 Kimball Avenue	Mason
Singer, Roland L., Currier Park	Mason
Snodgrass, Samuel, 60 High Street	Retired
Stewart, James M., 13 Union Street	Clerk
Tyler, Seward S., 17 East Street	Merchant
Trudel, John W., Kimball Avenue	Undertaker Asst.
Warner, Arthur H., 15 County Street	Merchant
Wegzyn, Stanley, 35 Linebrook Road	Machinist
Wile, James L., 17 Wood's Lane	Trucking

Auditor's Report

To the Citizens of Ipswich:

I submit herewith the annual report of the Cemetery perpetual Care, Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Ipswich Beach Fund of the Public Library, Feoffees of the Grammar School, Burley, Education, Brown School, Mrs. William G. Brown, John C. Kimball, Richard T. Crane, Jr. Picnic, Eunice Caldwell Cowles, Marianna T. Jones, Martha I. Savory, and Dow Boulder Memorial Funds as compiled by their respective treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

KENNARD V. DAMON,

Auditor

Ipswich, Mass., February 8, 1941.

Essex, ss.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:

Edward S. Cogswell

Justice of the Peace.

My Commission expires July 10, 1947.

Cemetery Trust Funds

	Balance Jan. 1, 1940	Income	Ex- pended	Balance Dec. 31, 1940
Adams, John P.	\$103.65	\$ 2.59	\$ 2.00	\$104.24
Allen, Prince A.	107.44	2.69	2.50	107.63
Andrews	376.84	9.42	9.00	377.26
Andrews, Reuben	103.22	2.58	3.00	102.80
Appleton, Francis R.	200.51	5.01	5.50	200.02
Appleton, Gen. James	331.09	8.28	8.00	331.37
Archer, Nathaniel	119.13	2.98	3.00	119.11
Atkinson, Walter S.	52.39	1.31	1.25	52.45
Atkinson, Wesley B.	50.00	1.25	1.25	50.00
Bailey, Elizabeth A.	62.42	1.56	2.00	61.98
Baker and Dixon	129.98	3.25	4.00	129.23
Baker, Alfred	50.52	1.26	1.25	50.53
Baker, Charles H.	91.49	2.29	3.00	90.78
Baker, Isabelle	150.00	3.75	3.00	150.75
Baker, John	151.56	3.79		155.35
Baker, Samuel H.	51.01	1.28	1.50	50.79
Bamford, Charles W.	50.00	1.25	1.25	50.00
Bamford, Robert T.	50.93	1.28	2.18	50.03
Barber, M. E.	105.27	2.63	7.90	100.00
Barker, G. A. & A. L. Lord	100.89	2.52	3.00	100.41
Barnard, Kate S.	201.31	5.03	6.00	200.34
Barton, A. J.	79.62	1.99		81.61
Baxter, Emma	50.28	1.26	1.53	50.01
Baxter, Emma	25.20	.63	.83	25.00
Baxter, Nellie E.	51.17	1.28	1.50	50.95
Benedix, Albin	105.29	2.63	3.00	104.92
Berry, Charles S.	115.22	2.88	3.00	115.10

Birch	56.03	1.40	2.00	55.43
Blake, John A.	200.00	5.00	5.00	200.00
Blake, John H.	128.17	3.20	5.00	126.37
Blake, John H. (Flowers)	128.17	3.20	5.00	126.37
Blake, Samuel	185.96	4.65	6.00	184.61
Blood, Samuel	80.65	2.02	2.00	80.67
Bolles, Chester A.	75.00	1.87	1.87	75.00
Bomer, Caroline E.	146.36	3.66	4.00	146.02
Bond, Hannah S.	82.45	2.06	3.00	81.51
Bone, Alice H.	50.97	1.27	2.00	50.24
Bowen, Mary E.	53.41	1.34	3.25	51.50
Boynton, Warren	51.92	1.30	2.00	51.22
Bray, Patience H.	137.10	3.43	4.00	136.53
Brockelbank, Eunice	50.57	1.26	1.25	50.58
Brockelbank, Jeremiah	50.00	1.25	1.25	50.00
Brockelbank, William	50.71	1.27	1.75	50.23
Brown, Aaron P.	145.39	3.63	4.00	145.02
Brown, Benjamin C.	109.81	2.75		112.56
Brown, Charles E.	159.26	3.98	5.00	158.24
Brown, Everett K & Margaretta	120.03	3.00	2.50	120.53
Brown, E. Newton	108.69	2.72	7.00	104.41
Brown, Gardner A.	107.09	2.68	6.00	103.77
Brown, George	52.29	1.31	1.25	52.35
Brown, H. B.	95.64	2.39	3.00	95.03
Brown, John A.	155.72	3.89		159.61
Brown, John Allen	163.01	4.08	4.00	163.09
Brown, John B.	161.82	4.05	5.00	160.87
Brown, John H.	141.59	3.54	5.00	140.13
Brown, John M.	104.52	2.61	3.00	104.13
Brown, Lucy H.	236.17	5.90	8.00	234.07
Brown, Thomas	139.24	3.48	4.00	138.72
Brown, William G.	209.13	5.23	5.00	209.36
Buckley, Arthur	50.00	1.25	1.25	50.00
Burnham, John A.	94.41	2.36	3.00	93.77

Burnham, William F.	100.35	2.51	2.50	100.36
Caldwell, Colonel				
Luther	99.94	2.50	2.44	100.00
Caldwell	176.84	4.42	5.00	176.26
Caldwell, Eben	143.05	3.58	5.00	141.63
Caldwell, F. H.	58.08	1.45	2.00	57.53
Caldwell, Jennet F.	358.91	8.97	5.00	362.88
Caldwell, Luther	100.31	2.51	2.82	100.00
Caldwell, Sylvanus	128.71	3.22	4.00	127.93
Caldwell, Watson H.	104.06	2.60		106.66
Cameron, Margaret	50.00	1.25	1.25	50.00
Canney, Sylvanus F.,				
Heirs	112.50	2.81	3.00	112.31
Carey, Michael	101.29	2.53	3.79	100.03
Carpenter, E. M.	76.02	1.90	2.00	75.92
Caverly	128.63	3.22	5.00	126.85
Chalmers, James	105.84	2.65		108.49
Chambers, Charles H.	125.83	3.15	8.00	120.98
Chapman, Clifford F.	100.00	2.50	2.50	100.00
Chapman, Edward A.	53.65	1.34	2.00	52.99
Chapman, Thomas T.	53.83	1.34	2.00	53.17
Chapman, William A.	50.45	1.26	1.70	50.01
Choate, Henry	50.00	1.25	1.25	50.00
Choate, John	78.11	1.95	2.00	78.06
Choate, Johnathan L.	206.83	5.17	6.00	206.00
Christian, Florence	50.00	1.25	1.25	50.00
Cilley, John D.	167.10	4.18	4.00	167.28
Clarke, Catherine	222.55	5.56	10.00	218.11
Clarke, Daniel	169.51	4.24	4.00	169.75
Clark, Phillip E.	167.76	4.19	6.00	165.95
Coburn	520.82	13.02	4.00	529.84
Coburn, Lucy C.	543.76	13.59	6.00	551.35
Cogswell	746.27	18.66	6.00	758.93
Cogswell, E. & T. F.	127.57	3.19	6.00	124.76
Collins, Abbie	50.00	1.25	1.25	50.00
Comeau, Eddie	50.00	1.25	1.25	50.00

Comeau, George A.	82.13	2.05	2.00	82.18
Conant, Cora B.	50.00	1.25	1.25	50.00
Condon, Thomas E.	101.85	2.55	3.00	101.40
Cook, Jennie B.	50.04	1.25	1.25	50.04
Cook, John	61.51	1.54	2.00	61.05
Cowles, Eunice				
Caldwell	484.72	12.12	3.00	493.84
Cowperthwaite, Gladys	50.00	1.25	1.25	50.00
Cowperwaite, Gladys	50.00	1.25	1.25	50.00
Critchley, W. W.	51.29	1.28	1.50	51.07
Crossley, Harry	57.87	1.45	2.00	57.32
Cutler, Charles H.	194.80	4.87	4.00	195.67
Damon, Edwin H.	124.13	3.10	3.00	124.23
Damon, Harry K. and				
Robert W. Bolles	116.70	2.92	6.00	113.62
Dawson	161.78	4.04	4.00	161.82
Dobson, Clara B.	66.17	1.65	3.00	64.82
Dodge, Grace M.	113.16	2.83	6.00	109.99
Dodge, Harry K.	213.01	5.32	8.00	210.33
Dodge, Ignatius	50.00	1.25	1.25	50.00
Dodge, James P.	57.15	1.43	3.00	55.58
Dodge, Martha A.	50.00	1.25	1.25	50.00
Dodge, Richard F.	223.20	5.58	5.00	223.78
Davidson, Sarah				
Goodhue	50.59	1.26	1.25	50.60
Donlon, Patrick	42.46	1.06		43.52
Dorr, Abbie J.	75.54	1.89	2.00	75.43
Doughty, Howard N.	50.53	1.26	1.25	50.54
Douglas, John W.	100.89	2.52	2.50	100.91
Dow, Arthur and				
Minnie	105.66	2.64	3.00	105.30
Dow, David F.	100.31	2.51	1.25	101.57
Downie, Susan L.	118.09	2.95	5.00	116.04
Duckworth, William	212.93	5.32	5.00	213.25
Dudley, Josiah	143.13	3.58	6.00	140.71
Dunham, Bessie	51.25	1.28	1.25	51.28

Dunnells, Mary R.	79.17	1.98	2.00	79.15
Durgin, Sarah E.	150.38	3.76	3.00	151.14
Ellsworth, Benjamin	102.08	2.55	2.00	102.63
Estes	50.24	1.26	1.25	50.25
Fall, George	81.58	2.04	3.00	80.62
Fall, William H.	102.13	2.55	3.00	101.68
Farley	223.54	5.59	7.00	222.13
Farley, Eunice and Elizabeth	66.13	1.65	2.00	65.78
Farley, George E.	108.99	2.72	3.00	108.71
Farley, Nathaniel R.	114.79	2.87	4.00	113.66
Farley, Pauline T.	149.55	3.74	4.00	149.29
Fellows, Abbie M.	50.05	1.25	1.25	50.05
Fellows, Daniel H.	125.56	3.14	3.00	125.70
Field, Mary M.	98.59	2.46	3.00	98.05
Flemming, Mary E. and Winifred M. Millard	50.00	1.25	1.25	50.00
Flitner, Isaac	100.06	2.50	2.50	100.06
Foss, Eliza A.	52.90	1.32	4.00	50.22
Foss, John C.	102.05	2.55	3.00	101.60
Foster, Benjamin F.	127.12	3.18	3.00	127.30
Foster, Cyrus	51.30	1.28	2.50	50.08
Foster, Mary A.	50.00	1.25	1.25	50.00
Foster, Richard R.	106.04	2.65	7.00	101.69
Fraser, Nora	51.78	1.29	2.00	51.07
Galbraith, John	108.57	2.71	3.00	108.28
Galbraith, John and Mary E.	149.92	3.75	4.00	149.67
Gallagher, James E.	102.04	2.55	2.50	102.09
Gallagher, John	158.12	3.95	8.00	154.07
Gallagher, Thomas	154.52	3.86	7.00	151.38
Giddings	217.89	5.45	4.00	219.34
Giddings, Charles W.	194.11	4.85	3.00	195.96
Gilmore, George H.	88.44	2.21	3.00	87.65
Gilmore, Robert	412.43	10.31	8.00	414.74
Glasier, Richard R.	50.42	1.26	1.25	50.43

Goodhue, John W.	117.05	2.93	4.00	115.98
Goodhue, Samuel J.	67.29	1.68	1.25	67.72
Goodwin, Silas Henry	102.14	2.55	3.00	101.69
Goss, Charles H.	53.15	1.33	2.00	52.48
Gould, William P. and Arthur W.	182.09	4.55	3.00	183.64
Gove, Robert	51.28	1.28		52.56
Grant, Daniel A.	50.30	1.26	1.25	50.31
Gray and Gracey	102.12	2.55	3.00	101.67
Grant, Ephriam	50.47	1.26	1.25	50.48
Greasley, William D.	50.11	1.25	1.25	50.11
Green, George H.	106.04	2.65	5.00	103.69
Griffin, James	145.30	3.63	4.00	144.93
Gwinn, Sarah M.	54.16	1.35		55.51
Hanson, Martha E.	378.53	9.46	7.00	380.99
Hardy, Lois	109.94	2.75	3.00	109.69
Harris, Daniel R.	104.57	2.61	3.00	104.18
Harris, Moses	108.50	2.71	4.00	107.21
Harris, Susan M.	100.00	2.50	2.50	100.00
Harris, William J. and Emma A. Dodge	110.00	2.75	3.00	109.75
Hart, George	100.04	2.50	2.54	100.00
Haskell, George	501.75	12.54	4.00	510.29
Haskell, Mary	62.27	1.56		63.83
Haskell, William and Abigail	54.98	1.37	2.00	54.35
Hawkes, William W.	111.72	2.79	3.00	111.61
Hayes, Rebecca G.	51.19	1.28	2.47	50.00
Hayes, Smith E.	50.00	1.25	1.25	50.00
Heard, William	135.53	3.39	3.00	135.92
Hibbert, Martha	50.00	1.25	1.25	50.00
Hills, Lillian C.	100.04	2.50		102.54
Hills, Sarah	75.40	1.88	2.00	75.28
Hodgkins, Caroline E.	55.52	1.39	2.00	54.91
Hodgkins, Daniel L.	54.44	1.36	1.25	54.55
Holland, Thomas	183.69	4.59	4.00	184.28

Holmes, Henry S.	117.83	2.94	3.00	117.77
Horton, Joseph I.	101.25	2.53	3.75	100.03
Hovey	195.95	4.90	4.00	196.85
Howard, Martha P.	50.39	1.26	1.25	50.40
Howe, Emerson	145.13	3.63	3.00	145.76
Hubbard, Aaron W.	78.80	1.97		80.77
Howe, Theodore C.	206.29	5.16	6.00	205.45
Huckins, J. A.	127.32	3.18	3.00	127.50
Huckins, Nellie Bancroft	103.35	2.58		105.93
Hugard, Grace M.	106.85	2.67	3.00	106.52
Hudgens, Seymour I.	101.08	2.53	3.50	100.11
Hunt, Lucy A.	137.72	3.44	3.00	138.16
Jenkins, Rees	100.39	2.51	2.50	100.40
Jewett, Edward W.	105.81	2.64	3.00	105.45
Jewett, L. S. and E. B.	352.01	8.80	9.00	351.81
Jewett, Nathan	201.91	5.05	6.00	200.96
Jodrey, Albert	100.00	2.50	2.50	100.00
Johnson, John A.	154.22	3.85	5.00	153.07
Johnson, Joseph	50.09	1.25	1.25	50.09
Jordan, Robert J.	101.91	2.55	3.50	100.96
Kelly, Charles M.	100.79	2.52	2.50	100.81
Kendall, James H.	155.50	3.89	3.00	156.39
Kennedy, Ethel L.	122.60	3.06	3.00	122.66
Kimball, Charlotte M.	120.72	3.02	4.00	119.74
Kimball, Eben	293.15	7.33	7.00	293.48
Kinsman	94.04	2.35	3.00	93.39
Kinsman, George	225.97	5.65	5.00	226.62
Kimball, Harriett L.	253.31	6.33	4.00	255.64
Kimball, John C.	379.09	9.48	47.50	340.57
Kimball, John C.	104.13	2.60	3.00	103.73
Kimball, N. S. and Eben	100.00	2.50	2.50	100.00
Kimball, William	80.04	2.00	3.00	79.04
Kinsman, Aaron	57.60	1.44	5.50	53.54
Kinsman, Gustavus	107.44	2.69	5.00	105.13
Kinsman, J. Farley	195.44	4.89	4.00	196.33
Kinsman, Joanna	157.65	3.94	8.00	153.59

Kinsman, William H.	127.82	3.20	7.00	124.02
Kinsman, William	177.70	4.44		182.14
Kippin, Florence M. and Sadie F. Goldthrop	101.99	2.55	4.00	100.54
Lakeman, Charlotte L.	100.15	2.50	2.50	100.15
Lakeman, Hardy	50.00	1.25	1.25	50.00
Lakeman, Martha	97.97	2.45	3.00	97.42
Lakeman, Maxwell	108.98	2.72	3.00	108.70
Lamson, John B.	95.36	2.39	2.50	95.25
Lane, John	50.00	1.25	1.25	50.00
Lathrop, Edwin C.	110.65	2.77	3.00	110.42
Lay, Elsie M.	102.07	2.55	2.50	102.12
Lemieux, Archille	50.31	1.26	1.25	50.32
Lindberg Marcius	50.63	1.26	1.50	50.39
Lord, Aaron	79.18	1.98	2.00	79.16
Lord, Asa 2nd Fund	57.60	1.44	3.00	56.04
Lord, Caroline E.	111.20	2.78	3.00	110.98
Lord, Ezra	229.52	5.74	13.00	222.26
Lord, Frank H.	114.47	2.86	4.00	113.33
Lord, George A.	62.34	1.56	3.00	60.90
Lord, George E.	182.18	4.55	4.00	182.73
Lord, Josiah and Lydia H.	212.44	5.31	16.00	201.75
Lord, Lucy Slade	110.85	2.77	3.00	110.62
Lord, Luther	178.61	4.47	3.00	180.08
Lord, Nathaniel J.	75.87	1.90	1.50	76.27
Lord, Thomas H. and Lucretia	100.00	2.50	2.50	100.00
Lord, Walter E.	137.50	3.44	3.00	137.94
Lord and Bowie	88.75	2.22	3.50	87.47
Low, Winthrop	55.52	1.39	3.00	53.91
Lowe, David	26.13	.65	1.00	25.78
Lummus, Abraham	108.42	2.71	3.00	108.13
Maher, Elizabeth J.	101.70	2.54	2.00	102.24
Maine, Mary Butler	152.98	3.82	3.00	153.80
Malenfant, Marie	76.50	1.91	2.00	76.41

Mallard, Albert D.	50.00	1.25	1.25	50.00
Mann, George A.	113.83	2.84	6.00	110.67
Mann, Maria	93.66	2.34	3.00	93.00
Marshall, Joseph	54.05	1.35	3.00	52.40
Marshall, Mary E.	124.11	3.09	5.00	122.20
Martin, Everard H.	103.63	2.59	5.00	101.22
Mayes, William	100.81	2.52	2.50	100.83
Merrill and Kimball	108.22	2.70		110.92
Millett and Kimball	250.10	6.25	12.00	244.35
Milner, James E.	50.74	1.27	1.50	50.51
Mitchell, William	108.23	2.71	3.00	107.94
Morehouse, Mary F.	76.87	1.92	2.00	76.79
Morrill, Edward	50.81	1.27	2.00	50.08
Morris, Franklin G.	153.70	3.84	3.50	154.04
Murray, Frank T.	105.57	2.64	3.00	105.21
McIntire, Dexter	51.09	1.28	1.25	51.12
Nelson, Per	101.31	2.53	2.00	101.84
Newcomb, Mrs. Jean M.	82.33	2.06	9.00	75.39
Newman, Abby L.	151.52	3.79	4.00	151.31
Newman, Benjamin	141.06	3.53	3.00	141.59
Nourse, John A.	407.13	10.18	8.00	409.31
Nourse, S. Sophia	124.89	3.12	3.00	125.01
Noyes and Damon	109.97	2.75	3.00	109.72
Ordway, Henry S.	77.55	1.94	4.00	75.49
Palmer, Charles	122.24	3.06	4.00	121.30
Parsons, Hannah	95.35	2.38	4.00	93.73
Patterson, Mary J.	136.40	3.41	3.00	136.81
Peabody, Johnanna	50.00	1.25	1.25	50.00
Peabody, Moses & Ezekiel	168.94	4.22	3.00	170.16
Pearson, Hannah H.	91.64	2.29	3.00	90.93
Peatfield, Hannah M.	144.35	3.61	4.00	143.96
Peatfield, Mary E.	128.08	3.20	3.00	128.28
Perkins and Chapman	261.54	6.54	6.00	262.08
Perley, Mary E.	50.00	1.25	1.25	50.00
Phillips, Moritz B.	322.54	8.06	8.00	322.60

Pickard, Ernest H.	50.00	1.25	1.25	50.00
Pinder, Caroline F.	50.00	1.25	1.25	50.00
Pingree	169.96	4.25	3.00	171.21
Plouff	63.95	1.60	3.00	62.55
Plouff, Clara F.	50.11	1.25	1.25	50.11
Porter, Winniebelle	121.98	3.05	4.00	121.03
Potter	162.23	4.06	5.00	161.29
Prescott, Jeremiah	79.70	1.99	3.00	78.69
Purington, Abby J.	177.30	4.43	5.00	176.73
Rathe, Walter E.	50.17	1.25	1.25	50.17
Reilly, John A. & Annie	52.80	1.32	1.25	52.87
Reilly, William P.	50.00	1.25	1.25	50.00
Rigby, Jane	50.00	1.25	1.25	50.00
Roberts, Mary E.	135.42	3.39	3.00	135.81
Roberts, Sally	200.53	5.01	5.00	200.54
Rogers and Jewett	86.63	2.17	3.00	85.80
Rogers and Johnson	119.32	2.98	3.00	119.30
Ross, Martha E.	148.14	3.70		151.84
Russ, Emily E.	100.06	2.50	2.50	100.06
Russell, Arthur	102.00	2.55	2.00	102.55
Russell, Daniel S.	119.29	2.98	3.00	119.27
Russell, David and Susan	50.14	1.25	1.25	50.14
Russell, Foster Heirs	100.54	2.51	3.00	100.05
Russell, Henry F.	161.83	4.05	3.00	162.88
Russell, William H.	52.44	1.31	3.00	50.75
Rust, Kate	108.31	2.71	6.00	105.02
Rust, William L.	51.24	1.28	2.00	50.52
Saunders-Willett	126.27	3.16	5.00	124.43
Sayward, Harry	50.00	1.25	1.25	50.00
Scanks, Jacob	50.00	1.25	1.25	50.00
Scotton, Eliza	110.19	2.75	3.00	109.94
Senior, Seth	64.39	1.61	2.00	64.00
Seward, Sarah A.	188.00	4.70	5.00	187.70
Sheppard, Arthur	50.00	1.25	1.25	50.00
Sheppard, James H.	53.12	1.33	1.50	52.95
Sheppard, Walter	55.63	1.39	1.50	55.52

Shatswell, Nathaniel	173.68	4.34	4.50	173.52
Simms, Mrs. Nellie B	50.00	1.25	1.25	50.00
Simmons, Susanna	51.92	1.30	2.00	51.22
Smith, Caroline L.	130.63	3.27		133.90
Smith, Elizabeth L.	123.98	3.10	7.00	120.08
Smith, Harry P.	107.04	2.68	3.00	106.72
Smith, Jeremiah and Family	103.35	2.57		105.92
Smith, Lemuel	56.05	1.40	2.00	55.45
Smith, Olive P.	150.41	3.76	4.00	150.17
Spears, Oscar Kippin	75.13	1.88	1.75	75.26
Spencer, Robert A.	50.78	1.27	2.00	50.05
Spiller, George	536.03	13.40	8.00	541.43
Spiller, Jennie M.	52.89	1.32	1.25	52.96
Spiller, Jerry	102.76	2.57	4.00	101.33
Spiller, Joseph	68.31	1.71	3.00	67.02
Spiller, Lucy F.	81.01	2.02	4.00	79.03
Spiller, William A.	50.00	1.25	1.25	50.00
Spinney, Eugene	216.90	5.42	5.00	217.32
Stackpole, Elmer E.	132.76	3.32	5.00	131.08
Stackpole, William A. & Ida M.	175.85	4.40	5.00	175.25
Staniford	219.16	5.48	3.00	221.64
Staniford, Mary J. Est	105.75	2.64	3.00	105.39
Staniford-Curtis	105.19	2.63	2.00	105.82
Stewart, Martha J.	50.82	1.27	1.50	50.59
Stone, Alice A.	115.52	2.89	3.00	115.41
Stone, E. Maria	95.92	2.40	3.00	95.32
Stone, Robert	51.32	1.29		52.61
Sullivan, Mrs. John J.	126.99	3.17	4.00	126.16
Taylor, Mary J.	103.64	2.59	2.00	104.23
Tenney, Ward G.	63.06	1.58	2.00	62.64
Thompson, Fred O.	50.00	1.25	1.25	50.00
Thurston, Rebecca	66.11	1.65	2.00	65.76
Tonge, Henry F.	50.87	1.27	1.25	50.89
Towle, Susan	50.03	1.25	1.25	50.03

Trow	699.76	17.22	79.40	637.58
Twombly, Sarah E.	132.57	3.31	3.00	132.88
Tyler, Emily W.	144.06	3.60		147.66
Tyler, Sophia A. & A. W. Dodge	126.41	3.13	4.00	125.54
Underhill, N. Rawson	101.23	2.53	3.00	100.76
Varrell	508.99	12.72	5.00	516.71
Wade, Annie P.	52.04	1.30	2.00	51.34
Wade, Annie G. & Francis C.	100.11	2.50	2.50	100.11
Wait, Joseph and Sons	524.58	13.11	22.00	515.69
Waite, Luther	151.51	3.79	3.00	152.30
Wales, Mrs. F. H.	51.09	1.28	1.25	51.12
Wallace, John	104.56	2.61	4.50	102.67
Wardwell, Moses	281.18	7.03	7.00	281.21
Weeks, Mrs. Charles D.	134.51	3.36	3.00	134.87
Weeks, Frances P.	71.69	1.79	3.00	70.48
Welch, Mrs. E. H.	170.08	4.25		174.33
Wells, Charles H.	75.53	1.89	2.00	75.42
Wells, Daniel H.	75.13	1.88		77.01
Wentworth, Etta L.	124.00	3.10	3.00	124.00
White, William	50.87	1.27	2.00	50.14
Whittier, Maynard	104.83	2.62	2.50	104.95
Wildes, Frank P.	108.22	2.70		110.92
Willcomb	102.20	2.55	4.00	100.75
Willcomb, Mrs. Charles B.	116.88	2.92	3.00	116.80
Willcomb, Eva C.	106.53	2.66	4.00	105.19
Willcomb, Frederick	113.26	2.83	5.00	111.09
Willcomb, Henry P.	75.13	1.88	1.75	75.26
Willis & Stacey	178.48	4.46	4.00	178.94
Willcomb, Captain Joseph W.	251.41	6.28	4.00	253.69
Winch, Susan E.	51.84	1.30	2.00	51.14
Wood, Chalmers	200.13	5.00	5.00	200.13
Wood, Joseph F.	101.85	2.55	4.00	100.40

Woodbury, Andre	50.03	1.25	1.25	50.03
Woodworth, William H.	142.54	3.56	5.00	141.10
Young	27.56	.69	1.00	27.25

	48,797.03	1,219.42	1,399.22	48,617.23
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New Funds:

Byrd, Olive	100.00	1.25		101.25
Goodhue, Charles E.	91.00	1.25		92.25
Gove, Mary E.	75.00	1.40		76.40
Jewett, Nathan	75.00			75.00
(Additional)				
Smith, Nellie B.	100.00			100.00
Stackpole, Josiah	50.00	.31		50.31

	49,288.03	1,223.63	1,399.22	49,112.44
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			Undivided Income	81.23
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				\$ 49,193.67
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CEMETERY TRUST FUNDS**Receipts**

Amount of Funds January 1, 1940	\$ 48,865.61
New Funds	491.00
Income	1,236.28
	<hr/>
	\$ 50,592.89

Expenditures

Paid for Care of Lots	1,399.22
	<hr/>
	\$ 49,193.67

Investment Account

Ipswich Savings Bank	\$ 49,043.66	
Medford Savings Bank	150.01	
	<hr/>	\$ 49,193.67

Income Account

Balance undivided Income January 1, 1939		\$ 68.58
Town of Ipswich, 4's Water	\$ 20.00	
Ipswich Savings Bank	1,213.27	
Medford Savings Bank	3.01	1,236.28
		<hr/>
		\$ 1,304.86

*Heard. 2 3
19 43*

Heard Fund of Ipswich Public Library

Balance, January 1, 1940 \$ 47.82

Income:

From Investments	\$ 222.60	
From George Spiller Fund	36.24	
From John C. Kimball Fund	12.58	
Sale of books and library fines	60.00	
From Treadwell Fund	350.00	
Donation	48.55	
	<hr/>	\$ 729.97
		<hr/>
		\$ 777.79

Expenditures:

Maintenance

Buildings and Grounds	248.92
Books & Supplies	48.25
Salaries	433.32
Rental Deposit Box	5.53

\$ 736.02

Balance January 1, 1941

\$ 41.77

Securities Comprising Fund

Par Val. Mkt. Val.
Jan. 1, 1941

35 Shares B. & M. R. R., Pfd.	\$ 3,500.00	596.00
10 Shares B. & M. R. R., 1st Pfd.	1,000.00	112.50
33 Shares B. & M. R. R., 1st Pfd., Class B	3,300.00	812.50
10.41 Shares B. & M. R. R., Prior Pfd.	1,041.00	59.00
1 Bond C. B. & Q. R. R.	1,000.00	925.00
3 Bonds Chicago, Aurora & Elgin Corporation	1,200.00	no bid
1 Bond Waterloo, Cedar Falls, & Northern	1,000.00	no bid
1 Bond National Press Building	1,000.00	800.00
1 Bond Penn. Water Service Corp.	1,000.00	1,000.00
Ipswich Savings Bank Deposit	404.45	404.45
Salem Savings Bank Deposit	1,500.00	1,500.00
5 Shares Ipswich Co-op. Bank	1,000.00	1,000.00

Walter Skell \$ 16,945.45 \$ 7,209.45

FREDERICK A. KIMBALL,

Treasurer

Treadwell Fund of Ipswich Public Library

2
11/2/20
1943

Balance January 1, 1940

\$ 342.12

Income:

From Investments

\$ 522.59

Sale of Bond

1,000.00

Sale of Books

9.00

\$ 1,531.59

\$ 1,873.71

Expenditures:

To Heard Fund

\$ 350.00

Books & Periodicals

270.11

Deposited in Savings Bank

1,000.00

\$ 1,620.11

Balance January 1, 1941

\$ 253.60

Securities Comprising Fund

Par Val. Mkt. Val.
Jan. 1, 1941

50 Shares B. & M. R. R. 1st Pfd. Class A	\$ 5,000.00	\$ 686.00	
6 Shares B. & M. R. R., Prior Pfd.	600.00	45.00	—
30 Shares Old Colony R. R.	3,000.00	300.00	—
25 Shares Boston & Providence R. R.	2,500.00	312.50	—
25 Shares Maine Central R. R.	2,500.00	100.00	—
25 Shares Boston & Albany R. R.	2,500.00	2,475.00	—
25 Shares Vermont and Mass. R. R.	2,500.00	2,565.00	—
3 Bonds, Chicago, Aurora & Elgin Corp	1,200.00	no bid	—
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00	no bid	—
1 Bond N. Y. Water Service Corp.	1,000.00	992.50	—
1 Bond Missouri Pacific R. R.	1,000.00	150.00	—
1 U. S. Liberty Bond	500.00	545.00	—
Deposit Ipswich Savings Bank	2,201.37	2,201.37	—
Deposit Massachusetts Savings Bank	1,078.32	1,078.32	—
Deposit Salem Savings Bank	550.00	550.00	—
3 Paid-Up Shares Ipswich Co-op. Bank	600.00	600.00	—
<hr/>		<hr/>	
	\$ 27,729.69	\$ 12,600.69	

W. A. Kimball

FREDERICK A. KIMBALL,

1944-1945

Treasurer

Ipswich Beach Fund of the Public Library

Balance January 1, 1940 \$ 1,050.17

Income:

From Investments	\$ 31.13	
	<hr/>	\$ 31.13
		<hr/>
		\$ 1,081.30

Expenditures:

To Building Fund of Library	\$ 1,081.00	
	<hr/>	\$ 1,081.00
		<hr/>
Balance January 1, 1941, Ipswich Savings Bank		\$.30

FREDERICK A. KIMBALL,

Treasurer

Thomas H. Lord Fund

Balance January 1, 1940 \$ 1,911.72

Income:

Interest on Deposits \$ 57.99

\$ 57.99

\$ 1,969.71

Expenditures:

To Building Fund of Library \$1,969.71

\$ 1,969.71

FREDERICK A. KIMBALL,

Treasurer

George Spiller Fund

Balance January 1, 1940 \$ 1,812.05

Income:

Interest on Deposits \$ 36.24

\$ 36.24

\$ 1,848.29

Expenditures:	
To Heard Fund for Books & Periodicals	\$ 36.24
	<hr/>
	\$ 36.24
	=====
Balance, January 1, 1941 in Massachusetts Savings Bank	\$1,812.05

FREDERICK A. KIMBALL,

Treasurer

Manning School Fund

Balance January 1, 1940	\$ 116.78
Income:	
From Investments	\$ 500.60
From Rents	557.00
From Sale of Bonds	5,400.00
	<hr/>
	6,457.60
	<hr/>
	\$ 6,574.38

Expenditures:

Building and Ground Maintenance	741.99
Treasurer's Salary	150.00
Town of Ipswich, Teachers Salaries	200.00
Purchase of Securities	2,307.25
Deposited Ipswich Savings Bank	2,000.00
	<hr/>
	5,399.24
	<hr/>

Balance January 1, 1941	\$ 1,175.14
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72
1,175.14

Securities Comprising Fund

	Par Value	Mkt. Val. Jan. 1, 1941
✓ 15 Shares Patterson Bridge Co.	\$ 375.00	\$ no bid
Bonds Peoria & Eastern R. R.	6,600.00	3,267.00
✓ 3 Bonds National Railway of Mexico 4½	3,000.00	no bid
✓ 1 Bond National Railway of Mexico 4	500.00	no bid
✓ 1 Bond National Railway of Mexico 4	100.00	no bid
✓ 1 Certificate United States of Mexico	810.00	no bid
✓ 50 Shares First National Bank of Boston	not stated	2,375.00
Ipswich Savings Bank Deposit	2,614.39	
Master's House & Land	4,500.00	
Colonial Building & Land	7,500.00	

FREDERICK A. KIMBALL,

Treasurer.

R. H. Manning Fund

Income:

Interest on Deposit	294.83
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Securities Comprising Fund

	Par Value	Mkt. Val. Jan. 1, 1941
60 Shares Patterson Bridge Co.	\$ 1,500.00	\$ no bid

22 Shares Pere Marquette Ry., Common	2,200.00	192.50
11 Shares Pere Marquette Ry., Pfd.	1,100.00	269.50
Ipswich Savings Bank Deposit	12,015.29	12,015.29
	<hr/>	<hr/>
	\$16,815.29	\$12,477.29

FREDERICK A. KIMBALL,

Treasurer.

Annual Report of the Feoffees of the Grammar School OF IPSWICH

As of January 1, 1941

Income:

Cash on hand as of January 1, 1940 \$ 1,503.28

Received:

Received for rents	4,788.34
Received for taxes	6,266.94
For interest on rents and taxes	90.67
	<hr/>
	\$ 12,649.23

Expenditures:

Town of Ipswich-on salary of High School Principal	\$ 2,000.00
Town of Ipswich-tax	7,630.31
Town of Ipswich- water bill for 1940	6.00
J. Alex Gallant-garbage and rubbish collections	472.00
James H. Rogers-police duty	138.00
S. Foster Damon-salary as clerk and treasurer	400.00
S. D. Conley, P. M.-postage	5.00
Donald Hamm-printing signs	4.25
Chronicle Publishing Co.-"Ad"	.50
Charles A. Mallard-supervising work at Little Neck	50.00
Alfred Ring-cutting grass at playground	3.00
Damon & Damon-insurance	132.60
1640 Hart House-annual meeting	20.25
Labor and material on fixing up cottage lot number 31	197.14
Labor and material on wharf, float and stonework	519.01
Use of trucks, labor, sand, gravel, tar and oil on roads	631.01
Labor and material on building catch basin	67.03
<hr/>	
Total expenditures	\$ 12,276.10
<hr/>	
Cash on hand as of January 1, 1941 in First National Bank of Ipswich	\$ 373.13

Property in hands of Feoffees as follows:

Cash on hand in First National		
Bank, Ipswich		\$ 373.13
Little Neck valued at		15,000.00
Hotel and Barn valued at		4,000.00
Deposited in Ipswich Savings		
Bank	\$ 16,616.66	
Interest on above	418.00	
	<hr/>	\$ 17,034.66
Deposited in Ipswich Savings Bank		
Essex School Farm Fund	3,840.68	
Interest on above	96.60	
	<hr/>	\$ 3,937.28
Cottage on lot No. 168 taken for taxes		345.75
Cottage on lot No. 31 taken for taxes		312.42
		<hr/>
		\$ 41,003.24

S. FOSTER DAMON

Treasurer

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred fifteenth annual report.

The funds in their hands on Jan. 1, 1941 are as follows:

In Salem Savings Bank	\$ 786.01
In Salem Five Cents Savings Bank	694.56

In Ipswich Savings Bank	1915.97
In Ipswich Savings Bank (Caldwell Fund)	1362.93
Ipswich Co-op Bank matured certificates	1000.00
15 Shares B & M common stock	1500.00
3 Shares B & M Prior Preference Stock	300.00
	<hr/>
Total	\$ 7559.47

The Income from the funds in their possession for the year 1940 is as follows:

Interest from Salem Savings Bank	\$ 19.28
Interest from Salem Five Cents Savings Bank	20.45
Interest from Ipswich Savings Bank	46.29
Interest from Ipswich Savings Bank (Caldwell Fund)	33.44
Dividend from Ipswich Co-op Bank	40.00
	<hr/>
Total	\$ 159.46
Expended for rent of Safety Deposit box	5.53
	<hr/>
Balance	\$ 153.93

CHARLES M. KELLY, President

S. FOSTER DAMON

WILLIAM F. HAYES

JOSEPH T. MORTON

GEORGE W. TOZIER,

Clerk & Treasurer

Brown School Fund

Report of the Trustees for the Year 1940

Income:

Balance January 1, 1940	\$ 3,050.01	
Interest credited during year	84.39	
	<hr/>	\$ 3,134.40

Expenditures:

Paid A. B. C. Mulholland, for transportation, Dec. 29, 1940	\$ 90.00	
Balance December 31, 1940	3,044.40	
	<hr/>	\$ 3,134.40

Respectfully submitted,

By the trustees:

CHESTER A. BOLLES

PERRY SMITH, JR.

J. WARREN HORTON

Clerk

Mrs. William G. Brown Fund

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent for the Society of the Prevention of Cruelty to Animals.

Balance January 1, 1940	\$ 2,007.16
Income	50.49

\$ 2,057.65

Deposited in the Ipswich Savings Bank,
December 31, 1940

\$ 2,057.65

JAMES D. REILLY,

Treasurer.

John C. Kimball Fund

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance January 1, 1940	\$ 500.00
Income	12.58

512.58

Expenditures	12.58
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\$ 500.00

Deposited in the Ipswich Savings Bank,
December 31, 1940

\$ 500.00

JAMES D. REILLY,

Treasurer.

Richard T. Crane, Jr.
Picnic Fund

Amount of Fund January 1, 1940

\$29,767.53

Income:

Ipswich Savings Bank

\$ 90.85

Dividend on Stocks

\$ 1,250.00

\$ 1,340.85

Expenditures:

Picnic

\$ 1,648.32

\$29,460.06

=====

Securities Comprising Fund

250 Shares Crane Co., 5 per cent pfd.,

Capital Stock

\$25,000.00

Deposited in Ipswich Savings Bank

4,460.06

\$29,460.06

JAMES D. REILLY,

Treasurer.

Eunice Caldwell Cowles Fund

Amount of Fund January 1, 1940	\$10,061.10
Income	253.07
	<hr/>
	\$10,314.17
Cash paid for Scholarships in 1940	150.00
	<hr/>
	\$10,164.17
	<hr/> <hr/>

Securities Comprising Fund

Deposited in Salem Savings Bank	\$ 5,108.86
Deposited in Institute for Savings Newburyport	5,055.31
	<hr/>
	\$10,164.17
	<hr/> <hr/>

JAMES D. REILLY,

Treasurer.

Marianna T. Jones Fund

Amount of Fund January 1, 1940	\$ 726.89
Income	18.27
	<hr/>
	\$ 745.16
	<hr/> <hr/>

Deposited in the Ipswich Savings Bank
December 31, 1940

\$ 745.16
=====

JAMES D. REILLY,

Treasurer.

Martha I. Savory Fund

Amount of Fund January 1, 1940 \$ 121.45

Income

Ipswich Savings Bank	\$	2.97	
Western Union Tel. Co.		2.00	4.97

\$ 126.42

Expenditures

5.80

\$ 120.62
=====

Securities Comprising Fund

Deposited in Ipswich Savings Bank \$ 120.62

This Fund also includes two (2) Shares Western Union
Telegraph Stock, par value \$200.

JAMES D. REILLY,

Treasurer.

Dow Boulder Memorial Fund

Amount of Fund January 1, 1940	\$ 121.00
Income	3.04
	<hr/>
	\$ 124.04
	=====
Deposited in Ipswich Savings Bank	\$ 124.04
	=====

JAMES D. REILLY,

Treasurer.

Tax Collector's Report

MOTOR VEHICLE EXCISE

Levy of 1932

Outstanding January 1, 1940	\$ 90.16	\$	
Outstanding December 31, 1940			90.16
	<hr/>	<hr/>	
	\$ 90.16		\$ 90.16

MOTOR VEHICLE EXCISE

Levy of 1933

Outstanding January 1, 1940	\$ 221.46	\$	
Collections			10.75
Outstanding December 31, 1940			210.71
	<hr/>	<hr/>	
	\$ 221.46		\$ 221.46

MOTOR VEHICLE EXCISE

Levy of 1934

Outstanding January 1, 1940	\$ 339.93	\$	
Collections			9.21
Outstanding December 31, 1940			330.72
	<hr/>	<hr/>	
	\$ 339.93		\$ 339.93

MOTOR VEHICLE EXCISE

Levy of 1935

Outstanding January 1, 1940	\$ 324.58	\$	
Collections			30.13

Outstanding December 31, 1940		294.45
	<hr/>	<hr/>
	\$ 324.58	\$ 324.58

MOTOR VEHICLE EXCISE

Levy of 1936

Outstanding January 1, 1940	\$ 707.24	\$
Collections		137.80
Outstanding December 31, 1940		569.44
	<hr/>	<hr/>
	\$ 707.24	\$ 707.24

MOTOR VEHICLE EXCISE

Levy of 1937

Outstanding January 1, 1940	\$ 852.43	\$
Collections		137.46
Outstanding December 31, 1940		714.97
	<hr/>	<hr/>
	\$ 852.43	\$ 852.43

MOTOR VEHICLE EXCISE

Levy of 1938

Outstanding January 1, 1940	\$ 586.95	\$
Collections		65.29
Outstanding December 31, 1940		521.66
	<hr/>	<hr/>
	\$ 586.95	\$ 586.95

MOTOR VEHICLE EXCISE

Levy of 1939

Outstanding January 1, 1940	\$ 1,118.49	\$
Refunds	25.83	
Collections		585.63

Abatements		26.37
Outstanding December 31, 1940		532.32
	<u>\$ 1,144.32</u>	<u>\$ 1,144.32</u>

MOTOR VEHICLE EXCISE

Levy of 1940

Commitments	\$ 13,398.97	\$
Refunds	269.90	
To be refunded	24.26	
Collections		11,754.90
Abatements		617.77
Outstanding December 31, 1940		1,320.46
	<u>\$ 13,693.13</u>	<u>\$ 13,693.13</u>

M O T H

Levy of 1934

Outstanding January 1, 1940	\$ 35.10	\$
Outstanding December 31, 1940		35.10
	<u>\$ 35.10</u>	<u>\$ 35.10</u>

M O T H

Levy of 1936

Outstanding January 1, 1940	\$ 8.40	\$
Collection		.35
Outstanding December 31, 1940		8.05
	<u>\$ 8.40</u>	<u>\$ 8.40</u>

M O T H

Levy of 1937

Outstanding January 1, 1940	\$ 61.77	\$
Collections		35.98
Transferred to Tax Title		2.30
Outstanding December 31, 1940		23.49
	<hr/>	<hr/>
	\$ 61.77	\$ 61.77

M O T H

Levy of 1938

Outstanding January 1, 1940	\$ 56.60	\$
Collections		34.25
Outstanding December 31, 1940		22.35
	<hr/>	<hr/>
	\$ 56.60	\$ 56.60

M O T H

Levy of 1939

Outstanding January 1, 1940	\$ 600.12	\$
Collections		253.92
Transferred to Tax Title		.75
Outstanding December 31, 1940		345.45
	<hr/>	<hr/>
	\$ 600.12	\$ 600.12

M O T H

Accounts Receivable
1939

Outstanding January 1, 1940	\$ 1,089.70	\$
Collections		122.85
Added to Taxes 1940		966.85
	<hr/>	<hr/>
	\$ 1,089.70	\$ 1,089.70

M O T H**Levy of 1940**

Commitment	\$ 966.85	\$
Collections		626.15
Outstanding December 31, 1940		340.70
	<hr/>	<hr/>
	\$ 966.85	\$ 966.85

M O T H**Accounts Receivable****1940**

Commitment	\$ 1,693.95	\$
Collections		256.05
Outstanding December 31, 1940		1,437.90
	<hr/>	<hr/>
	\$ 1,693.95	\$ 1,693.95

T A X E S**Levy of 1933**

Outstanding January 1, 1940	\$ 16.00	\$
Collections		16.00
	<hr/>	<hr/>
	\$ 16.00	\$ 16.00

T A X E S**Levy of 1934**

Outstanding January 1, 1940	\$ 131.53	\$
Collections		7.28
Outstanding December 31, 1940		124.25
	<hr/>	<hr/>
	\$ 131.53	\$ 131.53

T A X E S

Levy of 1935

Outstanding January 1, 1940	\$ 196.76	\$
Overpayment to be adjusted	.03	
Collections		104.29
Abatements		12.00
Outstanding December 31, 1940		80.50
	<hr/>	<hr/>
	\$ 196.79	\$ 196.79

T A X E S

Levy of 1936

Outstanding January 1, 1940	\$ 465.42	\$
Refunds	17.20	
Overpayment to be adjusted	.10	
Collections		296.72
Abatements		68.00
Outstanding December 31, 1940		118.00
	<hr/>	<hr/>
	\$ 482.72	\$ 482.72

T A X E S

Levy of 1937

Outstanding January 1, 1940	\$ 7,875.73	\$
Refund	10.00	
Overpayment to be adjusted	.20	
Collections		6,190.04
Transferred to Tax Title		1,084.25
Abatements		207.91
Outstanding December 31, 1940		403.73
	<hr/>	<hr/>
	\$ 7,885.93	\$ 7,885.93

T A X E S**Levy of 1938**

Outstanding January 1, 1940	\$ 41,044.62	\$
Refunds	7.24	
Overpayments to be adjusted	35.83	
Collections		28,742.82
Transferred to Tax Title		1,425.76
Abatements		138.88
Outstanding December 31, 1940		10,780.23
	<hr/>	<hr/>
	\$41,087.69	\$ 41,087.69

T A X E S**Levy of 1939**

Outstanding January 1, 1940	\$ 79,529.54	\$
Refunds	18.00	
Overpayments to be adjusted	7.60	
Collections		35,589.55
Transferred to Tax Title		7,832.56
Abatements		578.01
Outstanding December 31, 1940		35,555.02
	<hr/>	<hr/>
	\$79,555.14	\$ 79,555.14

T A X E S**Levy of 1940**

Commitments	\$267,324.94	\$
Refunds	53.60	
Overpayment to be adjusted	.30	
Collections		185,342.97
Abatements		4,004.97
Outstanding December 31, 1940		78,030.90
	<hr/>	<hr/>
	\$ 267,378.84	\$ 267,378.84

TAX TITLE ACCOUNT

Tax Titles on hand		
January 1, 1940	\$ 38,079.42	\$
Interest credited to Tax Title	7.61	
Real Estate Tax credited to Tax Title	15.50	
Added to Tax Titles	10,828.34	
Overpayments to be adjusted	104.05	
Tax Titles Redeemed		6,465.73
Tax Titles on hand December 31, 1940		42,569.19
	<hr/>	<hr/>
	\$ 49,034.92	\$ 49,034.92

TAX TITLE ACCOUNT

Water

Tax Titles on hand		
January 1, 1940	\$ 1,686.93	\$
Added to Tax Titles	578.34	
Tax Titles Redeemed		232.71
Tax Titles on hand December 31, 1940		2,032.56
	<hr/>	<hr/>
	\$ 2,265.27	\$ 2,265.27

WATER LIENS ADDED TO TAXES 1937

Outstanding January 1, 1940	\$ 417.79	\$
Overpayment to be adjusted	2.00	
Collections		80.17
Transferred to Tax Title		77.53
Outstanding December 31, 1940		262.09
	<hr/>	<hr/>
	\$ 419.79	\$ 419.79

WATER LIENS ADDED TO TAXES 1938

Outstanding January 1, 1940	\$ 1,226.15	\$
Collections		466.02
Transferred to Tax Title		200.40
Outstanding December 31, 1940		559.73
	<hr/>	<hr/>
	\$ 1,226.15	\$ 1,226.15

WATER LIENS ADDED TO TAXES 1939

Outstanding January 1, 1940	\$ 1,171.80	\$
Collections		47.99
Transferred to Tax Title		300.41
Outstanding December 31, 1940		823.40
	<hr/>	<hr/>
	\$ 1,171.80	\$ 1,171.80

WATER LIENS

1940

Commitment	\$ 1,017.90	\$
Overpayment to be adjusted	2.00	
Erroneous Lien		26.50
Collections		34.37
Outstanding December 31, 1940		959.03
	<hr/>	<hr/>
	\$ 1,019.90	\$ 1,019.90

LIABILITIES

Bonds and Notes Payable

	Tax Title Loan 1939	Tax Title Loan 1940	Memorial Building 1921	Burley School	New High School Equipment Loan 1937	Emergency Loan 1939	Shatswell School 1925	New High School Loan 1935
1941	\$22,000.	\$7,000.	\$2,000.	\$2,000.	\$700.	\$3,000.	\$4,000.	\$6,000.
1942	2,000.	700.	3,000.	4,000.	6,000.
1943	3,000.	4,000.	6,000.
1944	2,000.	4,000.	6,000.
1945	4,000.	6,000.
1946	4,000.	6,000.
1947	6,000.
1948	6,000.
1949	6,000.
1950	6,000.
1951	6,000.
1952	6,000.
1953	6,000.
1954	6,000.
1955	6,000.

Water and Electric Light Notes Payable

In Report of That Department

Report of the Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year of 1940 is herewith submitted.

Balance January 1, 1940	\$78,812.60	
	<hr/>	\$ 78,812.60
Receipts		775,409.70
		<hr/>
		854,222.30
Expenditures		771,753.41
		<hr/>
Balance December 31, 1940		82,468.89

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was \$295,758.91. Of this amount the sum of \$250,000.00 was borrowed.

There are four (4) notes of \$25,000.00 each outstanding held by the Second National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1939.

Cash on hand at the closing of the books as of December 31, 1940 was \$82,468.89 against a balance of December 30, 1939 of \$78,812.60 and a balance of \$54,368.42 as of December 31 1938.

Disbursements during 1940 were \$55,410.69 less than during the year of 1939 and \$92,773.13 less than the year of 1938. The expenditures during the year involved the issuance of 18,423 checks.

Respectfully submitted,

JAMES D. REILLY,

Treasurer and Collector.

Auditor's Statement

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's Warrants.

KENNARD V. DAMON

Auditor, Town of Ipswich.

Ipswich, February 8, 1941

Essex, ss.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:—

Edward S. Cogswell

Justice of the Peace.

My Commision expires July 10, 1947.

In Memoriam



OSCAR EWING
TRUSTEE OF MEMORIAL BUILDING



BESSIE DAWSON
BOARD OF PUBLIC WELFARE



HAROLD POOR
POLICE DEPARTMENT



JESSE JEDREY
POLICE DEPARTMENT

ANNUAL REPORT

OF THE

Town Accountant Receipts and Expenditures

FOR

THE YEAR ENDING

DECEMBER 31, 1940



*Chronicle Publishing Co., Printers
Ipswich, Mass.*

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1940, together with the reports of various departments and town officials.

Respectfully submitted,

KENNARD V. DAMON,

Town Accountant.

RECEIPTS

Taxes, Current Year

Property	181,966.19	
Poll	3,376.78	
	<hr/>	185,342.97

Taxes, Previous Years

Property	70,460.37	
Poll	486.33	
	<hr/>	70,946.76

Taxes, Advance

Poll		2.00
------	--	------

Tax Titles		6,465.73
------------	--	----------

From State

Income Tax	22,133.40	
Corp. Tax, Business	5,141.28	
Corp. Tax, Gas, Light, Water	22.81	
Lieu of Taxes	1,583.58	
Veterans Exemptions	27.26	
	<hr/>	28,908.33

Licenses & Permits

Liquor, all kinds	4,438.00
Amusement	69.00
Theatre	60.00
Common Victualler	52.00
Junk	50.00
Auto Dealer, 1st Class	40.00
Pasteurizing	30.00
Milk	22.50
Pistol	20.00
Ice Cream Mfg.	20.00
Innholder	18.00
Bowling Alley	16.00
Pool & Billiards	14.00
Auto Dealer, 2nd Class	10.00
Methyl Alcohol	11.00
Rendering	8.00
Privy Vault	6.00
Hawker	4.00
Overnight Cabin	3.00
Oleo	3.00
Auctioneer	2.00
Garbage	2.00
Transient Vendor	2.00
Seaworm	2.00
Massage	1.00
	<hr/>

4,903.50

Fines and Forfeits

Third District Court

219.62

Grants and Gifts

For Memorial Day 12.50

Highways, Chapt. 504,
Acts 1939 12,579.28

Highways, Chapter 90:

State 1,290.00

County 1,290.00

Dog Refund County 636.86

Chamber of Commerce, Donation 250.00

U. S. Old Age Assistance:

Administration 596.60

Assistance 17,830.28

U. S. Aid To Dependent Children:

Administration 103.72

Aid 2,583.16

37,172.40

Special Assessments

Moth Added To Taxes 950.65

Privileges

Motor Vehicle Excise and Trailer 12,731.17

General Government

Selectmen

Town Hall Rent 135.00

Court Room Rent 325.00

Wharf Rent 213.00

Town Scale Receipts	57.60	
	<hr/>	730.60
Treasurer and Collector		
Costs	72.77	
Tax Title Releases	10.00	
Telephone Tolls	.40	
	<hr/>	83.17
Trustees Great Neck		
Rent of Lots		320.00
Protection of Persons and Property		
Police, Ambulance	238.00	
Fire, Damage to Alarm	12.50	
Moth		
Insect Extermination	378.90	
Insurance Rebate	11.29	
Weights and Measures Fees	119.15	
	<hr/>	759.84
Health and Sanitation		
Tuberculosis Subsidy	1,022.14	
From Individuals	32.00	
	<hr/>	1,054.14
Highways		
Use of Machinery	351.65	
Sale of Equipment	50.00	
Sale of Materials	7.50	
Dividend	1.53	

Gas Tax, G. L. 64A	5.19
Damage To Truck	8.15

424.02

Charities and Soldiers' Benefits

Welfare, Phone Tolls	.70
Temporary Aid	
State	333.22
Cities and Towns	1,773.39

2,107.31

Old Age Assistance

State	13,071.51
Cities and Towns	505.64

13,577.15

Aid To Dependent Children

State	43.33
-------	-------

Infirmary

Sales of Produce	
and Equipment	2,377.23
Insurance Rebate	19.17

2,396.40

State Aid	240.00
Military Aid	780.00

Schools

Tuition	5,428.86
Vocational, Education	279.63

English Speaking Classes	162.00
Insurance Rebates	171.12
Manual Arts	7.63
Refund	3.56
Manning School Fund	200.00
Feoffees Grammar School	2,000.00

 8,252.80

Unclassified

W. P. A., Sale of Equipment	35.00
Bounty on Seals	99.00
Sale of Town Property	25.00

 159.00

Public Service Enterprises

Electric Light 103,250.47

Water

Rates	23,596.44
Liens	34.37
Liens Added to 1937 Taxes	80.17
Liens Added to 1938 Taxes	466.02
Liens Added to 1939 Taxes	47.99
Liens Added to Tax Titles	232.71

 24,457.70

Cemeteries

Interments	1,088.00
Sale of Lots	672.50
Use of Phone	.65

 1,761.15

Interest

Taxes	2,862.67
Tax Titles	317.30
Meter Deposits	110.51

 3,290.48
Indebtedness

Temporary Loans	250,000.00
Tax Title Loan	7,000.00

 257,000.00
Agency and Trust

Dog Licenses	927.80
Cemetery Funds, Bequests	491.00
Cemetery Funds, Note	500.00
Cemetery Funds, Income	20.00
Cemetery Funds, Care of Graves	1,399.22
Crane Fund, Picnic	1,648.32
Crane Fund, Income	1,250.00
Cowles Fund, Scholarships	150.00
Kimball Fund, Income	12.58
Savory Fund, Withdrawal	5.80
Savory Fund, Income	2.00
Meter Deposits	567.00

 6,973.72
Refunds

Petty Cash Advances	30.00
Crane Picnic Fund, Income	1.00
Fire Department	10.95
Chapt. 90 Maintenance	5.90

Public Welfare	30.00	
U. S. O. A. A., Assistance	27.50	
	<hr/>	105.35
		<hr/>
		775,409.70
Balance January 1, 1940		78,812.60
		<hr/>
		854,222.30
		<hr/> <hr/>



PAYMENTS

Per Recapitulation Appropriation Accounts	\$ 509,827.71
Petty Cash Advances	30.00
Temporary Loans	250,000.00
Tax Title Loan	6,700.00
Dog Licenses	928.80

Trust Fund Deposits:

Cemetery Perpetual Care Bequests	491.00
Cemetery Perpetual Care, Income	20.00
Cemetery Funds, Note	500.00
Crane Picnic Fund, Income	1,251.00
Savory Fund, Income	2.00

Refunds:

Electric Light Deposits	678.50
Electric Light Deposits, Interest	3.58
Taxes, 1936	17.20
Taxes 1937	10.00
Taxes 1938	7.24
Taxes 1939	18.00
Taxes 1940	53.60
Motor Vehicle Excise Tax 1939	25.83
Motor Vehicle Excise Tax 1940	269.90
Tuition	918.00
Costs	1.05

Total Payments	\$ 771,753.41
Balance December 31, 1940	82,468.89
	<hr/>
	\$ 854,222.30
	<hr/> <hr/> <hr/>

EXPENDITURES

GENERAL GOVERNMENT

Moderator

Salary	100.00	
	<hr/>	
Appropriation		100.00
		=====

Selectmen

Printing and Advertising	930.05
Selectmen	700.00
Inspector of Wires	300.00
Perambulation of Town Lines	150.00
Care of Buoys and Floats	146.28
Secretary of Finance Committee	125.00
Bell Ringer	60.00
Telephone	49.43
Supplies	41.01
Posting Warrants	35.00
Dog Officer	30.50
Travel and Expenses	23.25
Delivering Town Reports	20.00
Flowers	20.00
Attendance at Hearings	18.00
Dues	11.00
Labor	6.50
Clerical Services	6.00
Insurance	5.00
Postage	1.00
	<hr/>

2,678.02

Appropriation	2,669.00
Transfer, Reserve Fund	10.00
	<hr/>
	2,679.00
Expended	2,678.02
	<hr/>
Unexpended Balance	.98

Auditing and Accounting

Salaries:

Auditor	150.00
Accountant	1,650.00

Expenses:

Supplies	66.70
Dues	10.00
Repairs to Equipment	7.00
Printing	16.00
	<hr/>

1,899.70

Unexpended Balance	.30
--------------------	-----

Appropriation	1,900.00
---------------	----------

Accountant's Convention Expense

Travel	125.00
--------	--------

Transfer, Reserve Fund	125.00
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=====

Treasurer and Collector

Salaries and Wages:

Treasurer and Collector	2,200.00
Clerk	1,560.00
Other Clerical	145.78

Other Expenses:

Office Equipment	192.50
Office Supplies	430.08
Postage and Express	296.57
Printing and Advertising	64.00
Surety Bonds	700.24
Certification of Notes	26.00
Recording Deeds	12.00
Telephone	89.80
Auto Expense	78.71
Rent, Safe Deposit Box	5.00
Repairs, Office Equipment	12.50

5,813.18

Unexpended Balance

2.80

Appropriation

5,815.98

Assessors

Salaries:

Chairman and Clerk	1,500.00
Other Members	400.00

Other Expenses:

Supplies	85.48
Postage and Express	2.88
Telephone	42.68
Abstracts of Deeds	69.54
Travel, Hearings and Meetings	45.00
Other Travel and Auto Hire	128.00
Office Furnishings	43.75
Subscription	10.00
Repairs, Office Equipment	8.00

2,335.33

Unexpended Balance

4.67

Appropriation

2,340.00
=====**Law**

Legal Services

567.00

Blueprints

20.75

Photographs

6.00

593.75

Unexpended Balance

6.25

Appropriation

600.00
=====**Town Clerk****Salaries and Wages:**

Town Clerk

1,250.00

Clerical Hire

20.00

Recording and Indexing

246.00

Other Expenses:

Supplies

38.48

Stationery and Postage

15.00

Telephone

37.88

Printing and Publishing

9.50

Surety Bond

7.50

Subscription

2.00

Binding Books

30.60

Birth Returns

56.25

Death Returns

33.25

1,746.46

Unexpended Balance	23.54
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	<u>1,770.00</u>
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Appropriation	1,730.00
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Transfer, Reserve Fund	40.00
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	<u>1,770.00</u>
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Election and Registration

Salaries and Wages:

Registrars	300.00
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Clerical	33.00
----------	-------

Election Officers	903.68
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Listing	202.60
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Other Expenses:

Supplies	108.10
----------	--------

Stationery and Postage	41.50
------------------------	-------

Printing	426.50
----------	--------

Travel and Auto Hire	49.69
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Meals	24.05
-------	-------

Binding Books	14.70
---------------	-------

Typewriter Rental	3.00
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	<u>2,106.82</u>
--	-----------------

Transferred To Welfare	250.00
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Unexpended Balance	38.93
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Appropriation	<u>2,395.75</u>
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Town Hall

Janitor	1,300.00	
Fuel	745.00	
Supplies, Materials, Repairs	573.40	
Lights	350.41	
Insurance	233.92	
Janitor's Supplies	112.37	
Furnishings and Equipment	109.88	
Gas	61.11	
Water	18.40	
Laundry	12.00	
	<hr/>	3,516.49
Appropriation	3,410.72	
Transfer, Reserve Fund	110.00	
	<hr/>	3,520.72
Expended	3,516.49	
	<hr/>	
Unexpended Balance	4.23	

Town Hall Repairs

Carpentry	294.25	
Painting	62.25	
Labor	4.00	
Trucking	7.25	
Lumber	123.30	
Hardware	8.95	
	<hr/>	
Appropriation		500.00
		=====

PROTECTION OF PERSONS AND PROPERTY

Police

Salaries and Wages:

Chief	1,557.00
Patrolmen	8,892.46
Specials	591.03
Keeper of Lock-Up	1,274.50
Matron	14.00

Auto Expense:

Gas, Oil and Repairs	731.02
Auto Hire	16.00

Other Expenses:

Equipment	50.73
Equipment Repairs	21.50
Insurance	110.51
Telephone	168.32
Supplies	83.17
Postage and Express	18.56
Meals for Prisoners	.60
Travel	10.00

13,539.40

Unexpended Balance

.60

13,540.00

Appropriation

13,330.00

Transfer, Reserve Fund

210.00

13,540.00

V. H. Grant Pension

V. H. Grant	728.00	
	<hr/>	
Appropriation		728.00
		=====

Fire Department

Salaries and Wages:

Chief	400.00
Other Engineers	300.00
Chauffeurs	6,480.00
Call Men	2,791.66
Still Alarms, Watching Fires	191.50
Superintendent of Fire Alarm	100.00
Cleaning Water Cisterns	4.50

Equipment and Maintenance:

Equipment	206.48
Repairs	140.77
Care of Fire Alarm	93.29
Supplies	232.42
Gas, Oil, etc.	73.44

Buildings and Grounds:

Fuel	378.56
Light	80.63
Water	27.30
Gas	17.37
Carpentry	444.96
Plumbing	268.29
Electrical	15.00
Supplies	97.58
Laundry	6.55

Other Expenses:

Pension	300.00
Postage and Express	15.95
Telephone	106.14
Insurance	4.68
Subscription	3.00
Supplies	18.14

12,798.21

Unexpended Balance

62.74

12,860.95

Appropriation

12,750.00

Transfer, Reserve Fund

100.00

Refund

10.95

12,860.95

Moth Department

Salaries and Wages:

Superintendent	1,200.00
Labor	1,064.94

Equipment and Maintenance:

Equipment	495.50
Repairs To Equipment	50.31
Gas, Oil and Truck Repairs	430.61

Other Expenses:

Insecticides	838.83
Hardware and Tools	63.53
Insurance and Registration	292.74

Printing and Advertising	35.75	
Rent	300.00	
Telephone	22.14	
Light	5.50	
Office Equipment	31.50	
Travel	3.00	
	<hr/>	
		4,834.35
Unexpended Balance		29.65
		<hr/>
Appropriation		4,864.00
		=====

Tree Warden

Salaries and Wages:

Tree Warden	300.00
Labor	495.91

Other Expenses:

Hardware and Tools	86.91
Gas, Oil and Repairs	44.09
Photographs	7.50

	<hr/>	934.41
Unexpended Balance		15.59
		<hr/>
		950.00
		=====
Appropriation		800.00
Transfer, Reserve Fund		150.00
		<hr/>
		950.00
		=====

Weights and Measures

Administration:

Sealer	350.00
Advertising	3.75
Stationery and Postage	11.50

Other Expenses:

Equipment and Supplies	47.31
Auto Hire, Gas and Oil	114.67

527.23

Unexpended Balance

.77

Appropriation

528.00

=====

Forest Warden

Fighting Fires	135.00
Equipment and Supplies	105.18

240.18

Unexpended Balance

59.82

Appropriation

300.00

=====

Clam Commissioner

Salary	1,200.00
--------	----------

Other Expenses:

Printing and Publishing	34.25
Telephone	1.00
Equipment	118.80
Supplies	6.21
Gas, Oil and Repair	55.45
Trucking	2.00

1,417.71

Unexpended Balance	82.29
Appropriation	<u>1,500.00</u>
	=====

Mosquito Control

Commonwealth of Massachusetts	850.00
Appropriation	<u>850.00</u>
	=====

HEALTH AND SANITATION

Health

General Administrative:

Chairman	100.00
Other Members	150.00
Agent	600.00
Clerical	75.00
Printing and Advertising	68.50
Postage and Express	1.87
Telephone	2.20
Supplies	22.93

Quarantine and Contagious Disease:

Medical Attendance	32.00
Drugs and Medicine	5.94
Loss of Wages	36.00

Tuberculosis:

Board and Care	1,691.00
Reclassification Survey	45.50

Child Hygiene:

Director	150.00
Nurse	300.00
Supplies	4.19

Inspection:

Inspector of Milk:

Salary	400.00
Milk Analysis	76.54
Witness Fee	3.00

Inspector of Animals:

Salary	306.25
Expenses	6.00

Inspector of Slaughtering:

Fees	3.00
------	------

Other Expenses:

Garbage Collection	1,600.00
Disposal of Dead Animals	27.50
Carfares and Travel	140.00

5,847.42

Unexpended Balance

732.58

Appropriation

6,580.00

Cable Memorial Hospital

Cable Hospital	2,500.00
----------------	----------

Appropriation

2,500.00

Essex Sanatorium

Maintenance	3,050.65
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Appropriation

3,050.65

Highway

Administration:

Superintendent	1,815.84
Clerical	200.50
Equipment and Supplies	143.23
Telephone	105.39
Plans and Surveys	104.27
Insurance	1,040.57

General:

Labor	7,093.22
Trucks and Machinery	1,437.22
Tar, Road Oil, etc.	3,704.99
Equipment and Repairs	3,287.36
Gasoline and Oil	1,005.03
Gravel, Stone, etc.	1,823.31
Tools and Supplies	908.71
Traffic Supplies	693.99

Building Expense:

Fuel, Water, Light	209.37
Repairs and Supplies	11.90

Other Expense:

Express	12.92
Rent	120.00
Wharf	9.50

 23,737.32

Unexpended Balance

1.93

 23,739.25

Appropriation	23,000.00	
Transfer, Reserve Fund	739.25	
	<hr/>	23,739.25
		=====

Chapter 90 Mill Road 1937

Labor	22.25	
Trucks	8.75	
Seed and Loam	41.00	
	<hr/>	72.00
Unexpended Balance		216.62
		<hr/>
Balance January 1, 1940		288.62
		=====

Traffic Signs and Regulations

Advertising	4.25	
Supplies	14.00	
	<hr/>	18.25
Unexpended Balance		60.70
		<hr/>
Balance January 1, 1940		78.95
		=====

Chapter 500, Acts of 1938

Labor	316.71	
Trucks	148.63	
	<hr/>	
Balance January 1, 1940		465.34
		=====

Resurfacing Topsfield Road and Central Street

Labor	53.42	
Trucks	10.00	
	<hr/>	
		63.42
Unexpended Balance		.66
		<hr/>
Balance January 1, 1940		64.08
		<hr/> <hr/> <hr/> <hr/> <hr/>

Chapter 90 Maintenance

Labor	1,013.68	
Trucks and Machinery	391.51	
Tar, Road Oil, etc.	1,274.38	
Stone, Gravel, Sand	809.04	
Guard Rails and Posts	68.55	
Drain Pipe	318.74	
	<hr/>	
		3,875.90
		<hr/> <hr/> <hr/> <hr/> <hr/>
Appropriation	1,290.00	
From County	1,290.00	
From State	1,290.00	
Refund	5.90	
	<hr/>	
		3,875.90
		<hr/> <hr/> <hr/> <hr/> <hr/>

Snow Removal

Labor	7,181.66	
Trucks, Teams, Plows	2,981.46	
Sand and Road Salt	118.60	
Equipment and Repairs	453.49	
Gas, Oil, etc.	141.00	
	<hr/>	
		10,876.21

Unexpended Balance	123.79
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Appropriation	11,000.00
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Street Lighting

Ipswich Municipal Light Plant	5,600.00
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Appropriation	5,600.00
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Public Welfare

Administration:

Salary of Overseers	438.91
Agent	948.47
Clerical	606.00
Legal	10.00
Physician	600.00
Supplies	92.55
Stationery & Postage	57.40
Equipment Repairs	17.00
Telephone	96.49
Dues	8.00
Travel	57.40
Insurance	9.35

Outside Relief:

Cash Allowances	6,344.50
Groceries & Provisions	8,584.15
Rent	2,304.66
Clothing	143.89
Fuel	1,100.48
Medicine & Medical	644.27
Burials	300.00
Board & Care	957.77

Other Cities & Towns	3,798.57
State Institutions	165.00
Other Institutions	546.17
Light	19.07
Delivery of Wood	20.00

Commodity Store Expense:

Contribution to U. S. Government	353.58
Rent	300.00
Supplies	206.68
Fuel	77.01
Telephone	56.12
Light	6.00
Ice	23.10
Repairs	6.15
Trucking	429.00

Other Expenses:

Furnishings & Equipment	653.61	
	<hr/>	29,981.35
Unexpended Balance		738.65
		<hr/>
		30,720.00
		=====
Appropriation		26,690.00
Additional Appropriation		4,000.00
Refunds		30.00
		<hr/>
		30,720.00
		=====

Old Age Assistance

Cash Allowances	20,495.95
Other Cities and Towns	560.06
Burials	300.00

Travel	2.50	
Supplies	22.67	
Hospital	46.15	
		<hr/>
		21,427.33
Unexpended Balance		372.67
		<hr/>
		21,800.00
		=====
Appropriation		21,000.00
Additional Appropriation		800.00
		<hr/>
		21,800.00
		=====

Aid To Dependent Children

Cash Allowances	3,927.00	
Transferred by Town Meeting	1,000.00	
		<hr/>
		4,927.00
Unexpended Balance		73.00
		<hr/>
Appropriation		5,000.00
		=====

Infirmary

Salaries and Wages:

Superintendent	368.33
Matron	368.33
Other Employees	525.83

Household Expenses:

Groceries and Provisions	508.91
Fuel and Light	309.47

Clothing	54.78
Medical	46.72
Household Supplies	61.65
Papers and Tobacco	28.08
Laundry	47.25

Farm Maintenance:

Grain and Feed	365.80
Shoeing Horses	14.00
Plumbing	19.95
Hardware and Tools	47.38
Ice	18.83

Other Expenses:

Auto Maintenance	126.01
Telephone	65.31
Insurance	75.93
Boiler Inspection	5.00
Auctioneer	186.82

 3,244.38

Transferred by Town Meeting 1,207.70

Unexpended Balance 47.92

 Appropriation 4,500.00

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U. S. Grant, O. A. A., Assistance

Cash 17,899.94

 17,899.94

=====

Balance, January 1, 1940 42.16

Grants Received 17,830.28

Refunds	27.50
	<hr/>
	17,899.94
	<hr/> <hr/>

U. S. Grant, O. A. A., Administration

Clerical	342.00
Agent	142.74
Postage	45.52
	<hr/>
	530.26
Unexpended Balance	66.34
	<hr/>
Grants Received	596.60
	<hr/> <hr/>

U. S. Grant A. D. C., Aid

Cash Allowances	2,457.50
	<hr/>
	2,457.50
Unexpended Balance	297.66
	<hr/>
	2,755.16
	<hr/> <hr/>
Balance January 1, 1940	172.00
Grants Received	2,583.16
	<hr/>
	2,755.16
	<hr/> <hr/>

U. S. Grant, A. D. C., Administration

Clerk	39.00
Agent	23.79
	<hr/>
	62.79

Unexpended Balance	41.15
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103.94

Balance January 1, 1940	.22
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Grants Received	103.72
-----------------	--------

103.94

Military Aid

Cash Allowances	1,050.00	1,050.00
-----------------	----------	----------

Appropriation	1,260.00
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Expended	1,050.00
----------	----------

Transferred to

Welfare Dept.	200.00
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Unexpended Balance	10.00
--------------------	-------

State Aid

Cash Allowances	360.00	360.00
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Appropriation	300.00
---------------	--------

Transfer, Reserve Fund	60.00
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360.00

Expended	360.00
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Soldiers' Relief

Groceries and Provisions	1,366.74
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Cash Allowances	1,135.00
-----------------	----------

Rents	674.05
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Fuel	420.41
------	--------

Medical Services	255.00
------------------	--------

Clothing	102.20
----------	--------

Medical Supplies	54.45
------------------	-------

Burial	25.00
--------	-------

Transportation	3.50
----------------	------

Printing	3.00
Supplies	2.60
Dues	2.00
Professional Services	1.05

 4,045.00

Appropriation	5,000.00
Transfer Reserve Fund	45.00
	<hr/>
	5,045.00

Expended Soldiers'	
Relief	4,045.00
Transferred, Welfare	
Department	1,000.00
	<hr/>
	5,045.00

Soldiers' Graves

Labor	175.00	175.00
	<hr/>	<hr/>

Appropriation	175.00
Expended	175.00

Soldiers' Burials

Burials	152.00
	<hr/>

Transfer, Reserve Fund	152.00
	<hr/>

Schools and Libraries

Education

General: -

Superintendent	3,000.00
Clerks	1,193.84
Truant Officer	300.00

Census Taker	100.00
Trucking and Express	103.57
Postage	109.72
Travel	124.94
Telephone	277.46

Health:

Nurse	933.28
Physician	600.00
Supplies	36.68
Teachers Salaries	65,752.50

Americanization Classes:

Salaries	\$384.00
Expenses	38.20
Text Books and Supplies	4,986.65
Tuition	328.86
Support of Truants	83.14
Transporation	6,812.77
Janitors	6,796.00
Fuel	4,588.04
Light	795.59
Water	245.70
Gas	173.99

Buildings and Grounds:

Maintenance and Repairs	5,143.02
Furniture and Fixtures	1,040.25
Diplomas and Graduation	106.29
Insurance	622.55

Unexpended Balance

104,673.04

26.96

104,700.00

Manning School Fund	200.00	
Feoffees Grammar School	2,000.00	
Appropriation	102,500.00	
	<hr/>	
		104,700.00
		=====

Scholarships

Edward Michon	150.00	
	<hr/>	
From Cowles Fund		150.00
		=====

Library

Salary and Wages	1,321.68	
Fuel	102.98	
Books and Periodicals	436.59	
Insurance	88.29	
	<hr/>	
Appropriation		2,000.00
		=====

John C. Kimball Fund, Income

Ipswich Public Library	12.58	
	<hr/>	
From John C. Kimball Fund		12.58
		=====

Parks

Labor	380.05	
Equipment and Supplies	86.76	
Gas, Oil and Repairs	34.98	
Plants and Fertilizer	120.00	
Water	24.00	
	<hr/>	
		645.79

Unexpended Balance	20.21
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Appropriation	666.00
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Playground

Labor	687.50
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Equipment and Repairs	91.81
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Tools and Supplies	58.94
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Gas and Oil	5.07
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Gravel, Loam, etc	23.59
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Trucking	31.38
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898.29

Unexpended Balance	1.71
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Appropriation	900.00
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Martha I. Savory Fund

Shrubs	5.80
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Withdrawal Savory Fund	5.80
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1939 Unpaid Bills

Welfare:

Groceries and Provisions	110.13
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Rent	8.00
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Board and Care	44.48
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Appropriation	162.61
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Eugene Cook Claim

Eugene Cook	300.00	
	<hr/>	
Transfer, Reserve Fund		300.00
		=====

Committee on Town Government

Postage and Supplies	5.54	
	<hr/>	
Transfer, Reserve Fund		5.54
		=====

W. P. A.**Linebrook Road Water Extension Project:**

Pipe	10,177.28	
Truck Hire	1,563.10	
Supplies, Fittings, Tools & Materials	1,195.00	
Labor	441.29	
Bond	20.00	
Damage Claim	8.75	
Transportation	7.56	
	<hr/>	
		13,412.98

Topsfield Road Water Extension Project:

Pipe	2,832.63	
Supplies, Fittings, Tools & Materials	799.85	
Truck Hire, Express & Freight	342.13	
Transportation	15.93	
Labor	3.00	
Prints	.96	
	<hr/>	
		3,994.50

Damon Ave., Vermette Court, Riley Ave., Prescott
& Putnam Road Water Extension Project;

Pipe	2,156.97
Supplies, Fittings, Tools & Materials	946.63
Truck Hire, Express & Freight	411.63
Surveys & Plans	86.50
Labor	4.00
Transportation	3.45

3,609.18

Argilla Road Draining Project;

Supplies, Tools & Materials	2,061.82
Truck Hire & Expressing	696.97
Surveys & Grades	107.70
Labor	30.90
Transportation	4.20
Repairs	.50

2,902.09

Fellow's Road Water Extension Project:

Pipe	1,877.37
Supplies, Fittings, Tools & Materials	314.40
Truck Hire	146.25
Freight	4.98

2,343.00

Administration

Salary	1,800.00
Clerical Services	176.30
Telephone	95.54
Supplies	84.93

Transportation & Expenses	64.32
Equipment	29.75
Postage & P. O. Box Rent	26.80

2,277.64

Sewing Project;

Contribution	660.00
Rent	420.00
Supplies	74.83
Expressing	22.63
Lights	13.02
Equipment	5.25
Labor	4.00

1,199.73

Library Project;

Supplies	327.83
Clerical Services	209.18
Equipment	102.06
Repairs to Equipment	20.00
Labor	7.00
Expressing	2.50

668.57

Insect Control Project;

Truck Hire	308.00
Supplies & Materials	154.68
Transportation	22.95
Labor	1.00

486.63

Street Survey Project;

Rental of Transit	195.00
Transportation	138.48
Supplies	82.61
Equipment	58.50

474.59

Nursery School Project;

Groceries & Provisions	185.98
Equipment	93.35
Ice	10.40
Transportation	10.00

299.73

Shade Tree Census Project;

Supplies	130.98
Draftsman	75.00
Transportation	8.04

214.02

Green Crab Project:

Boat Hire & Services	72.00
Truck Hire	41.88
Storage of Boat	15.00

128.88

Surveys & Plans:

Surveys & Plans	676.14
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676.14

Federal Music Project:

Contribution	81.00	
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		81.00
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Rent of Building for Storage:

Rent	60.00	
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		60.00
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Recreation Project:

Rent	40.00	
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Truck Hire	12.00	
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Supplies	3.20	
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		55.20
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Storage Room:

Labor	8.00	
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		8.00
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		\$32,891.88
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Appropriation 1940	35,000.00	
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Unexpended Balance 1939

Appropriation	2,681.49	
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	\$37,681.49	
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Expended W. P. A. Projects 1940	32,891.88	
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Transferred to Welfare Dept.	100.00	
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Transferred to Skating Rink	400.00	
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Unexpended Balance	4,289.61	
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Industrial Survey

Labor	27.00	
Printing	153.50	
Preparation of Booklet	100.00	
Supplies	.70	
Fuel	.90	
Trucking	1.50	
	<hr/>	
		283.60
Transferred by Town Meeting		216.40
		<hr/>
		500.00
		=====
Appropriation	250.00	
Chamber of Commerce	250.00	
	<hr/>	
		500.00
		=====

Ipswich River Dredging

Transferred by Town Meeting	500.00	
	<hr/>	
Appropriation		500.00
		=====

R. T. Crane, Jr., Picnic Fund

Transportation, Auto	45.00
Transportation, Boats	480.00
Refreshments	543.20
Supplies	53.54
Equipment	24.60
Tent Hire	80.00
Band	50.00
Carpentry	275.63
Police	25.00

Life Guards	30.00
Teaming	32.50
Printing	6.50
Gas & Oil	1.43
Telegram	.92

From Crane Fund	1,648.32
	=====

Memorial Building

Janitor	1,300.00
Fuel	375.05
Repairs	183.97
Insurance	50.54
Lights	31.77
Gas	30.27
Equipment	9.67
Water	9.45
Supplies	8.04

	1,998.76
	=====

Appropriation	2,000.00
Expended	1,998.76

Unexpended Balance	1.24
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Memorial Day

Band	125.00
Flowers	108.25
Flags	46.75
Labor	15.00
Paint	4.15

	299.15
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IPSWICH TOWN REPORT

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Unexpended Balance		.85
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Appropriation		300.00
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Goditt Drainage

Plans & Survey	36.25	
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Unexpended Balance		36.25
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Appropriation		257.75
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Horsman Indemnity

Byard W. Horsman	61.00	
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Appropriation		61.00
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Bounty on Seals

Bounties	100.00	
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Fees	9.00	
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		109.00
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Unexpended Balance		41.00
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Appropriation		150.00
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Town Clock

Care & Maintenance	75.00	
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Appropriation		75.00
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Reserve Fund Transfers

Highway	739.25	
Accountant's Convention Expense	125.00	
Selectmen	10.00	
Town Clerk	40.00	
Ipswich Beach Title Examination	500.00	
Eugene Cook Claim	300.00	
Goditt Drainage	294.00	
Soldiers Burials	152.00	
Soldiers Relief	45.00	
Police	210.00	
Fire	100.00	
Town Hall	110.00	
State Aid	60.00	
Grave Digging	175.00	
Horsman Indemnity	61.00	
Committee on Town Government	5.54	
Tree Warden	150.00	
	<hr/>	
		3,076.79
Unused Balance		423.21
		<hr/>
Appropriation		3,500.00
		<hr/>
		=====

Labor-in-Vain Water Extension

Labor	74.17	
Trucks	36.25	
	<hr/>	
		110.42
Transferred by Town Meeting		100.90
		<hr/>
Balance January 1, 1940		211.32
		=====

Cemetery

Superintendent	900.00
Labor	1,310.50
Equipment	25.15
Tools & Supplies	88.14
Insurance	155.38
Truck Maintenance	117.74
Sharpening Tools	77.30
Postage	12.86
Telephone	28.26
Plants & Fertilizer	45.45
Water	32.00
Sand	4.50

2,797.28

Unexpended Balance

2.72

Appropriation

2,800.00

Grave Digging

Labor	882.00
Rock Excavation	16.00
Equipment	15.09
Tools & Supplies	8.96
Gas & Oil	3.20
Sharpening Tools	9.75
Postage	1.00
Printing	23.00
Storage of Truck	15.00

974.00

Unexpended Balance

1.00

975.00

Appropriation	800.00
Transfer, Reserve Fund	175.00
	<hr/>
	975.00
	<hr/> <hr/>

Cemetery Trust Funds

Care of Lots & Graves:

Howard Blake	550.07
Benjamin W. Homans	298.00
Carl Woodbury	148.75
Arnold Richards	121.20
Chester Stone	102.26
Michael Ryan	34.50
Frank Comeau	8.04
Roland L. Wile	20.00
Frank Scabill	20.00
Clarence Comeau	12.00
William D. Warner	3.50
F. Lincoln Howe	9.25
Walter H. Hulbert	18.00
Howard C. Downing	8.00
J. A. Singer & Son	32.40
George E. Hills	6.25
S. C. Gordon & Son	4.00
Carrie Brown	3.00

1,399.92

From Cemetery Trust Funds

1,399.92

Interest

Temporary Loans:

Anticipation of Revenue	173.38
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General Loans:

New High School Equipment	30.63
Burley School	255.00
Shatswell School	1,020.00
New High School	1,920.00
Memorial Building	200.00
1935 Emergency	75.00
1939 Emergency	371.25

Other Loans:

Tax Title	299.20
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 4,344.46

Transferred To Welfare

225.00

Unexpended Balance

47.42

Appropriation

 4,616.88

 =====

Maturing Debt

General Loans:

New High School Equipment	700.00
Burley School	2,000.00
Shatswell School	4,000.00
New High School	6,000.00
Memorial Building	2,000.00
1935 Emergency	5,000.00
1939 Emergency	3,850.00

Appropriation

 23,550.00

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RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '40	Appropriation and Loans	Cash Receipts
Moderator		100.00	
Selectmen		2,669.00	
Auditing and Accounting		1,900.00	
Accountant's Convention Expense			
Treasurer and Collector		5,815.98	
Assessors		2,340.00	
Law		600.00	
Town Clerk		1,730.00	
Election and Registration		2,395.75	
Town Hall		3,410.72	
Town Hall Repairs		500.00	
Police		13,330.00	
V. H. Grant Pension		728.00	
Fire		12,750.00	10.95
Moth		4,864.00	
Tree Warden		800.00	
Weights and Measures		528.00	
Forest Warden		300.00	
Clam Commissioner		1,500.00	
Mosquito Control		850.00	
Health		6,580.00	
Cable Hospital		2,500.00	
Essex Sanatorium		3,050.65	
Highway		23,000.00	
Chapter 90, Topsfield Road 1937	11.84		
Chapter 90, Mill Road 1937	288.62		
Chapter 90, Mill Road 1938	166.67		
Traffic Signs and Rules	78.95		
Chapter 500, Acts of 1938	465.34		
Topsfield Road and Central Street	64.08		
Chapter 90 Maintenance		1,290.00	2,585.90
Snow Removal		11,000.00	
Street Lighting		5,600.00	
Public Welfare		30,690.00	30.00
Old Age Assistance		21,800.00	
Aid To Dependent Children		5,000.00	
Town Infirmary		4,500.00	
U. S. Grants:			
O. A. A., Administration			596.60
O. A. A. Assistance	42.16		17,857.78
A. D. C., Administration	.22		103.72
A. D. C. Aid	172.00		2,583.16
State Aid		300.00	

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1940

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '40
	100.00			
10.00	2,678.02		.98	
	1,899.70		.30	
125.00	125.00			
	5,813.18			
	2,335.33		4.67	
	593.75		6.25	
40.00	1,746.46		23.54	
	2,106.82	250.00	38.93	
110.00	3,516.49		4.23	
	500.00			
210.00	13,539.40			
	728.00			
100.00	12,798.21		62.74	
	4,834.35		29.65	
150.00	934.41		15.59	
	527.23		.77	
	240.18		59.82	
	1,417.71		82.29	
	850.00			
	5,847.42		732.58	
	2,500.00			
	3,050.65			
739.25	23,737.32		1.93	
	72.00			11.84
				216.62
	18.25			166.67
	465.34			60.70
	63.42			
	3,875.90			.66
	10,876.21	123.79		
	5,600.00			
	29,981.35		738.65	
	21,427.33		372.67	
	3,927.00	1,000.00	73.00	
	3,244.38	1,207.70	47.92	
	530.26			66.34
	17,899.94			
	62.79			41.15
	2,457.50			297.66
60.00	360.00			

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '40	Appropriation and Loans	Cash Receipts
Military Aid		1,260.00	
Soldiers Relief		5,000.00	
Soldiers Graves		175.00	
Soldiers Burials			
Education		102,500.00	2,200.00
Scholarships			150.00
Library		2,000.00	
Kimball Fund, Income			12.58
Parks		666.00	
Playground		900.00	
Savory Fund			5.80
1939 Unpaid Bills		162.61	
Committee on Town Government			
Eugene Cook Claim			
Green Street Dam	100.00		
W. P. A. 1939	2,681.49		
W. P. A. 1940		35,000.00	
Industrial Survey		250.00	250.00
Dredging Ipswich River		500.00	
Crane Fund, Picnic			1,648.32
Memorial Building		2,000.00	
Memorial Day		300.00	
Goditt Drainage			
Horsman Indemnity			
Bounty on Seals		150.00	
Town Clock		75.00	
Reserve Fund		3,500.00	
Electric Light Operations	18,918.55		103,250.47
Electric Light Depreciation	31,079.27		
Water Department	3,583.89		24,457.70
Labor-in-Vain Water Extension	211.32		
Cemetery		2,800.00	
Grave Digging		800.00	
Cemetery, Care of Graves			1,399.22
Interest		4,616.88	
Maturing Debt		23,550.00	
State Tax		17,760.00	
State Parks and Reservations	37.42	264.62	
Auditing Tax		15.43	
Veterans Exemptions		15.25	
County Tax		10,537.82	
	57,901.82	387,220.71	157,142.20

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1940

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '40
	1,050.00	200.00	10.00	
45.00	4,045.00	1,000.00		
	175.00			
152.00	152.00			
	104,673.04		26.96	
	150.00			
	2,000.00			
	12.58			
	645.79		20.21	
	898.29		1.71	
	5.80			
	162.61			
300.00	300.00			
5.54	5.54			
				100.00
	2,681.49			
	30,210.39	500.00		4,289.61
	283.60	216.40		
		500.00		
	1,648.32			
	1,998.76		1.24	
	299.15		.85	
294.00	36.25			257.75
61.00	61.00			
	109.00		41.00	
	75.00			
		3,076.79	423.21	
	80,769.98	23,461.43		17,937.61
12,461.43				43,540.70
	22,363.87			5,677.72
	110.42	100.90		
	2,797.28		2.72	
175.00	974.00		1.00	
	1,399.22			
	4,344.46	225.00	47.42	
	23,550.00			
	17,760.00			
	245.32	37.42		19.30
	15.43			
		15.25		
	10,537.82			
15,038.22	509,827.71	31,790.89	3,000.02	72,684.30

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash:		Temporary Loans:	
In Banks and Office	\$ 82,468.89	In Anticipation of Revenue	\$ 100,000.00
Accounts Receivable:		Electric Light Deposit Fund:	
Taxes:		Deposits	2,681.49
Levy of 1934	124.25	Interest Accrued	1,707.66
Levy of 1935	80.47		
Levy of 1936	117.90	Tax Title Redemptions—Reserved	4,389.15
Levy of 1937	403.53	For Payment of Debt	
Levy of 1938	10,744.40	Tailings	3,066.33
Levy of 1939	35,547.42	Sale of Town Property Fund	182.05
Levy of 1940	78,030.60	Highway Machinery Fund	25.00
		Sale of Cemetery Lots Fund	145.83
		United States Grants:	672.50
Motor Vehicle Excise Taxes:		Old Age Assistance, Adm.	66.34
Levy of 1932	90.16	Aid to Dependent Children,	
Levy of 1933	210.71	Adm.	41.15
Levy of 1934	330.72	Aid To Dependent Children,	
Levy of 1935	294.45	Aid	297.66
Levy of 1936	569.44		
Levy of 1937	714.97		
Levy of 1938	521.66		
Levy of 1939	532.32		
Levy of 1940	1,296.20		
		Overestimates:	405.15
		State Parks and Reservations Tax	19.30
		Taxes Paid In Advance	2.00
		1941 Poll	
		Unexpended Appropriation Balances:	
		Chapter 90, Topsfield Road 1937	11.84
		Chapter 90, Mill Road 1937	216.62
		Chapter 90, Mill Road 1938	166.77
		Traffic Signs and Rules	60.70
Special Assessments:			
Moth Added To Taxes 1934	35.10		
Moth Added To Taxes 1936	8.05		
Moth Added To Taxes 1937	23.49		
Moth Added To Taxes 1938	22.35		
Moth Added To Taxes 1939	345.45		

Moth Added To Taxes 1940	340.70		
<hr/>			
Tax Titles		775.14	
Departmental:		42,465.14	
Town Hall Rentals	20.00		
Town Property	1,669.50		
Telephone	97.12		
Ambulance	668.00		
Moth	1,437.90		
Health	2,067.83		
Highway	177.39		
Sidewalks	72.00		
Welfare	6,783.11		
A. D. C. Aid	2,212.65		
State Aid	360.00		
Military Aid	1,050.00		
Cemetery	812.00		
<hr/>			
Electric Light		17,427.50	
Water:		22,116.02	
Rates	14,626.69		
Liens	983.53		
Liens Added To Taxes 1937	260.09		
Liens Added To Taxes 1938	559.73		
Liens Added To Taxes 1939	823.40		
Liens Added To Tax Titles	2,032.56		
<hr/>			
Deficits:		19,286.00	
Overlay 1935	12.00		
Revenue 1940	4,719.49		
<hr/>			
Loans Authorized		4,731.49	
		12,000.00	
<hr/>			
		\$330,879.38	

DEBT ACCOUNTS

Net Funded or Fixed Debt	\$ 207,400.00		\$ 20,000.00
		Shatswell School Loan	4,000.00
		Burley School Loan	90,000.00
		New High School Loan	1,400.00
		New High School Equipment Loan	22,000.00
		1939 Tax Title Loan	7,000.00
		1940 Tax Title Loan	11,000.00
		1939 Municipal Relief Loan	2,000.00
		Memorial Building Loan	23,000.00
		Electric Light Loans	27,000.00
		Water Loans	
	\$ 207,400.00		\$ 207,400.00
	== == == ==		== == == ==

TRUST FUNDS

Trust Funds, Cash & Securities	\$ 92,565.37		\$ 320.62
		Martha I. Savory Fund	10,164.17
		Eunice Caldwell Cowles Fund	29,460.06
		Richard T. Crane, Jr., Picnic Fund	500.00
		John C. Kimball Fund	2,057.65
		Mrs. William G. Brown Animal Fund	745.16
		Marianna T. Jones Fund	124.04
		Dow Memorial Boulder Fund	49,193.67
		Cemetery Perpetual Care Funds	
	\$ 92,565.37		\$92,565.37
	== == == ==		== == == ==

TOWN PROPERTY, 1940

	Land	Building
Burley School	1,500.00	75,000.00
Winthrop School	1,000.00	50,000.00
Shatswell School	1,000.00	65,000.00
Payne School	1,500.00	4,000.00
Manning School	4,000.00	40,000.00
New High School	10,000.00	265,000.00
Town Hall	2,500.00	50,000.00
Fire Station	3,500.00	40,000.00
Memorial Building	2,000.00	58,000.00
Highway Department	750.00	5,000.00
Infirmery	6,000.00	4,000.00
Wharf	3,350.00	1,000.00
Great Neck, Lots	8,300.00	
Turkey Shore Road, River Banks	1,000.00	
Public Grounds	32,500.00	
Common Fields	75.00	
Linebrook Road, Lot	125.00	

In addition to the property enumerated above there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water and Electric Light Departments will be found in the reports of those departments.

TOWN OF IPSWICH

FORTY-SEVENTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1940

Chronicle Publishing Co., Printers

Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JAMES D. REILLY

Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt. Light Dept.	Gordon Player
Construction Supt., Water Dept.	Stephen Woodman

Office Hours of Light and Water Dept.: 9:00 A. M. to
5:00 P. M., except Saturdays; Saturday, 9:00 A. M. to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

J. E. COLE, JR., Chairman

WALTER J. BROWN, Clerk

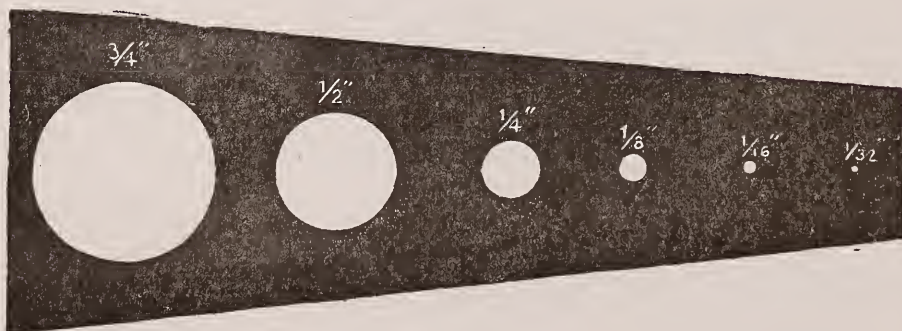
CHARLES A. MALLARD

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-SEVENTH ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1940

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1940
as follows:

WATER DEPARTMENT
CONSTRUCTION

Service Pipe

Paid out for material and labor	\$ 2,240.22
---------------------------------	-------------

Pipe Lines

Paid out for materials and labor	2,518.73
----------------------------------	----------

MAINTENANCE

Repairs Services

Paid out for materials and labor	3,868.08
----------------------------------	----------

Repairs Pipe Lines

Paid out for materials and labor	581.85
----------------------------------	--------

Buildings and Grounds

Paid out for materials and labor	2,419.93
----------------------------------	----------

Administration and Transportation

Paid out for materials and labor	3,618.76
----------------------------------	----------

Water Pumping

Paid out for electricity	2,658.80
--------------------------	----------

Note Payments

Notes paid by Treasurer	3,500.00
-------------------------	----------

Interest Payment

Interest paid on notes	957.50
------------------------	--------

	\$ 22,363.87
--	--------------

WATER DEPARTMENT

James D. Reilly, Treasurer

1940

Dr.		Cr.	
To amounts received:		By paid:	
Meters	\$ 21,008.53	Orders	\$ 17,906.37
Little Neck	1,829.00	Notes	3,500.00
Miscellaneous	699.51	Interest	957.50
Refund	59.40		
	<hr/>		<hr/>
	23,596.44		22,363.87

Water liens added	
to Taxes 1937	80.17
Water liens added	
to Taxes 1938	466.02
Water liens added	
to Taxes 1939	47.99
Water liens added	
to Tax Title	232.71
Water liens 1940	34.37

24,457.70

Cash Bal. Jan. 1		Cash Bal. Dec. 31	
1940	3,583.89	1940	5,677.72
	<hr/>		<hr/>
	\$ 28,041.59		\$ 28,041.59

The Treasurer has the following bills for collection:

Meters	\$ 6,249.34	
Miscellaneous	612.36	
Construction	48.12	
Little Neck	1,737.97	
Water liens added to Taxes 1937	262.09	
Water liens added to Taxes 1938	559.73	
Water Liens added to Taxes 1939	823.40	
Water liens added to Tax Title	2,032.56	
Water liens 1940	959.03	
		<hr/>
		13,284.60
Commitment December 31, 1940		6,099.72
		<hr/>
		\$ 19,384.32

BALANCE SHEET AS OF DECEMBER 31, 1940

EXHIBIT A

Assets:

Plant Investment

Engineering	\$ 7,314.71
Land Damages	8,044.12
Pumping Station	15,075.24
Pumps and Machinery	6,607.02
Storage Basin	27,693.59
Distribution Reservoir	17,827.56
Bull Brook Reservoir	50,476.43
Pipe Lines	197,896.00
Service Pipes	56,521.27
Store House	178.70
Department building	2,367.97
Miscellaneous	2,834.20
Transportation equipment and Air Compressor	2,466.56

 395,303.37

 Less reserve for depreciation 153,465.15

 Total Plant Investment \$241,838.22

 Cash \$ 5,677.72

 Accounts receivable 19,325.40

 Inventory (Estimate) 4,000.00

 Total current assets 29,003.12

 Total assets \$270,841.34

Liabilities and Surplus:

Appropriations from Tax levy for
note payments and construction \$24,083.03

Notes Payable 27,000.00

Total Liabilities \$51,083.03

Ipswich Water Dept. property account 205,755.19

Surplus Exhibit C 14,003.12

Total Liabilities and Surplus \$270,841.34

EXHIBIT B

Statement of Income and Expenses for Year Ending
December 31, 1940

Income:

Meter rates	\$ 23,264.23	
Fixture rates	1,728.00	
Miscellaneous	753.21	
	<hr/>	
Total Income		\$ 25,745.44

Expenses:

Repairs services	3,868.08	
Repairs pipe lines	581.85	
Administration & transportation	3,618.76	
Maintenance station & grounds	2,419.93	
Electricity for pumps	2,658.80	
Interest paid	957.50	
	<hr/>	
Total expenses		14,104.92
		<hr/>
Net profit for the year to Exhibit C		\$ 11,640.52

EXHIBIT C

Statement of Operating Surplus for the Year Ending
December 31, 1940

Balance December 30, 1939	\$ 10,621.55
Add Net Profit for year 1940 from Exhibit B	11,640.52
	<hr/>
	22,262.07

Deductions:

Notes paid	\$ 3,500.00
Construction paid from operating cash	4,758.95
	<hr/>

Total deductions	8,258.95
------------------	----------

Balance to surplus Exhibit A	<hr/> \$ 14,003.12
------------------------------	--------------------

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	14,000.00	4%	May 15, 1927	1941-47
1st & Ocean Nat. Bank of Newburyport	13,000.00	2½%	April 15, 1938	1941-53
	<hr/>			
	\$ 27,000.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1940:

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	59,349
6 "	112,838
4 "	4,741
3 "	10,080
2 "	14,850
1 "	2,696
	<hr/>
	225,852 feet

A total of 42 miles 4092 feet

Street Gates

Total now set	247
---------------	-----

Hydrants

On Town property	229
On private property	13
	<hr/>
Total in use	242

Service Pipes

There has been added 46 services during the year, making a total of 1802. There were 40 of the old services renewed.

Services in regular use	1500
Summer services	302
	<hr/>
Total	1802
Service pipes on Town property	32,580 feet
Service pipes on private property	42,928 feet
	<hr/>
Total	75,608 feet

These services are either cast iron, lead, galv. iron or copper and in sizes from $\frac{3}{4}$ " to 6 inch.

Extension of Water Mains During Year

Linebrook Road	9056 feet 8 inch cast iron
Topsfield Road	3379 feet 6 inch cast iron
Damon Avenue	584 feet 6 inch cast iron
Vermette Court	592 feet 6 inch cast iron
Riley Avenue	480 feet 6 inch cast iron
Prescott Road	277 feet 6 inch cast iron
Putnam Road	544 feet 6 inch cast iron
Wayne Avenue	288 feet 6 inch cast iron
Fellows Road	592 feet 6 inch cast iron

Pumping Record for Year 1940

Number hours pumps operated	2335 hours
Total number of gallons pumped	120,038,300 gals.
Average amount of water used daily	356,270 gals.
Largest number of gallons pumped in any month was August	15,658,400 gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1940 and
comparison with previous years

Kilowatts sold:

	1935	1936	1937	1938	1939	1940
Number of domestic consumers	1,764	7,797	1,832	2,127	1,916	1,986
Number of commercial	224	227	223	162	234	285
Town of Rowley	2,082	2,113	2,131	2,345	2,201	2,271
Town Buildings	39,304	232,400	351,000	377,700	410,800	417,400
Water Dept. pumping	110,500	47,748	64,361	72,005	154,126	14,082
Street lighting	226,350	118,430	122,260	120,560	124,240	133,880
Station light and power	169,928	229,300	225,520	238,760	244,390	280,920
Commercial light	188,236	168,195	170,787	163,087	171,504	181,252
Commercial power	608,836	214,022	258,955	316,870	377,767	
Domestic lighting	748,780	905,026	904,924	674,870	571,197	1,047,330
		829,546	936,851	1,074,340	1,193,717	1,301,825
Kilowatts unaccounted for	2,091,934	2,744,667	3,034,658	3,038,192	3,247,741	3,436,689
	311,244	369,918	425,073	503,935	376,658	542,299
Kilowatt hours generated	2,403,178	3,144,585	3,459,731	3,542,127	3,624,399	3,978,988

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1940

EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Notes Payable	\$ 23,000.00
Plant Investment		Special Deposits	4,389.25
General Equipment		Interest Accrued	70.73
Current Assets:		Loans Repayment	214,000.00
Cash	17,937.61	Construction appropriation repaid	1,511.06
Special Deposits	4,389.25	Profit and Loss Balance	181,792.60
Accounts receivable	22,175.49		
Material and Supplies	7,364.65		
Depreciation	43,540.70		
	<u>95,407.70</u>		
			<u>\$424,763.64</u>

Plant Investment Account as of December 31, 1940

Land	\$ 684.00
Structures	56,906.26
Internal Combustion engines	118,575.08
Electric Auxiliaries	18,286.73
Transformer station & regulators	12,694.80
Poles, fixtures and overhead conductors	56,721.23
Underground conductors	8,613.83
Consumers meters and installation	19,247.69
Line transformers and installation	25,637.85
Street lighting equipment	9,191.89
	<u>326,559.36</u>

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1940

EXHIBIT B

Operating Income:

Metered sales to Private consumers	\$ 82,356.83
Municipal revenues	19,421.83

101,778.66

Operating Expenses:

Station labor	\$ 11,822.00
Engine fuel	16,035.76
Lubricants	1,006.96
Misc. station supplies & expenses	596.79
Maintenance of station structures	727.53
Maintenance of engines	575.40

Maintenance of electrical equipment	17.13	
Maintenance of Auxiliaries	272.44	
Maintenance of outside lines & meters	12,727.82	
Maintenance of street light system	2,592.37	
Commercial salaries	1,500.00	
New business expense	1,012.61	
Salaries of Manager & commission	1,550.00	
General office supplies & expenses	1,307.31	
Insurance	604.42	
Transportation expense	1,318.27	
Depreciation	12,461.43	
		<hr/>
		66,128.24
Gross income for the year		<hr/>
		35,650.42
Interest paid on notes		
		621.99
Net income transferred to profit & loss		<hr/>
		\$35,028.43

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

Dr.		Cr.	
Notes paid	\$ 10,500.00	Credit balance Jan. 1, 1940	\$168,264.17
Paid to Town Treasurer in lieu of Taxes	11,000.00	Credit for year 1940 as Profit (Exhibit B)	35,028.43
Balance from Exhibit A as Profit in the Liability and and Surplus account	181,792.60		
	<u>\$203,292.60</u>		<u>\$203,292.60</u>

ELECTRIC LIGHT STATEMENT

James D. Reilly, Treasurer

1940

Dr.		Cr.	
To amounts received:		By paid:	
Domestic Light	\$ 46,282.92	Orders	\$ 69,053.00
Domestic Light—		Notes	10,500.00
Little Neck	2,457.13	Interest	717.50
Commercial Light	24,326.59	Refunds	499.48
Town Buildings	1,792.72		<hr/>
Power	9,055.81		80,769.98
Water Pumping	2,658.80	Transferred to De-	
Miscellaneous	1,927.25	preciation Fund	12,461.43
Town of Rowley	9,149.25		
	<hr/>	Transferred to	
	\$ 97,650.47	Maturing Debt by	
Street Lighting		vote of Town	11,000.00
Appropriation	5,600.00		
	<hr/>		
	103,250.47		
Balance January 1,		Balance Dec. 31,	
1940	18,918.55	1940	17,937.61
	<hr/>		<hr/>
	\$ 122,169.02		\$ 122,169.02

The Treasurer has the following bills for collection:

Domestic Light	\$ 10,581.03	
Town Buildings	140.30	
Commercial Light	2,274.10	
Miscellaneous	338.98	
Little Neck	264.63	
	<hr/>	\$ 13,599.04
Commitment December 31, 1940		9,232.67
		<hr/>
		\$ 22,831.71

DEPRECIATION FUND

Amount of Fund January 1, 1940	\$ 31,079.27
Transferred from Operating Cash Account	12,461.43
	<hr/>
Amount of Fund December 31, 1940	\$ 43,540.70

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Amount deposited in Ipswich Savings Bank, January 1, 1940	\$ 4,393.72
Meter Receipts	567.00
Income	110.51
	<hr/>
	5,071.23
Refunds	682.08
	<hr/>
Amount deposited in Ipswich Savings Bank, December 31, 1940	\$ 4,389.15

ELECTRIC LIGHT DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Inst. Savings Newburyport	\$ 8000.00	3½ %	June 15, 1934	4	1941-44
First National Bank, Boston	15,000.00	1½ %	March 15, 1936	3	1941-43

Total Outstanding \$ 23,000.00

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic consumer
1924	584568	97445	\$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	2744667	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941		280000E	6,400.00	

E This is the estimated amount of KWH. to be used for
Street lighting during 1941.

Returned to Town to Reduce Taxes	Outstand- ing Debt	Total-cost of Plant	Value of Plant after Depreciation
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00**	16,000.00		

Note:

** To be paid in 1941.

ELECTRIC LIGHT DEPARTMENT

A reduction in the rates charged to all classes of consumers was made effective as of July 1, 1940. The total saving to the consumer was about \$7,000. per year over the previous rates. The Town was fortunate during the past year to obtain for Ipswich a branch of the Hygrade-Sylvania Co. They are not only a large Power consumer but give employment to many people. Very recently the Robinson Ship Yard was connected with a substantial increase in Power capacity and they also give employment to many people of Ipswich. Low Electric rates have much to do with the establishing of these Plants in Ipswich.

WATER DEPARTMENT

As shown by the detailed report on preceeding pages the water mains were extended under the direction of the W. P. A. authorities from the Turnpike on Linebrook road to the Heard residence, also on Vermette Court, Riley avenue, Putnam road, Topsfield road and was started on Fellows road from the entrance to the Proctor Estate to Candlewood road. These extensions not only bring the Public water supply to a great many properties but also eliminate many dead ends in the system which is a distinct benefit and from a fire protection standpoint alone they are worth while.

JAMES E. COLE, Chairman

CHARLES A. MALLARD

WALTER J. BROWN

Water and Light Commission.

SPECIAL REPORT

OF

Town Beach Committee

INCLUDING

Report of Counsel



Chronicle Publishing Co., Printers

Ipswich, Mass.

Report of Counsel

To the Board of Selectmen and the Committee
on Ipswich Beach:

I beg to submit herewith a Report of my Investigation of of the Records, including Commoners Records, Town Records, and County Records, relative to the Town of Ipswich rights in property known as Ipswich Beach, and ways adjacent thereto. This is a general report. A detailed report will be filed with the Town Clerk.

Ipswich Beach, whether designated as Castle Neck or Ipswich Beach, has been before the Town in many phases since the settlement of the Town in 1634.

In the Commoners Records appears the following power to divide land:

"Power To Divide Land

Att a gen'all Court, holden att Newe Towne March 4th 1634.

It is ordered, that John Winthrop, John Humfry & John Endicott Esq. or any two of them, shall have power to divide ye lands att Ipswich, within 4 myles of the Towne, to y'ticular ysons as in equity they shall thinke meete."

In the same year the Committee granted to various people

certain lots of land and these proceedings continued for some years subsequently thereto.

Under date of December 29, 1634, appears the following:

"Att a meetinge houlden the 5 day of January 1634, ytt was ordered, that the Necke of Land next adjoyninge Mr. Robt Coles his Land extending unto the Sea shall remayn for common use unto the Towne foreyer.

That the Neck of Land whereupon the great Hill standeth, wch is known by the name of the Castle Hill, lyeinge on the other side of this River towards the Sea, shall remayne unto the common use of the Towne forever."

It evidently appeared that the Commoners intended that Castle Neck, perhaps including Castle Hill, was to remain public land. However, the Commoners, having title to this land, could continue to, and did, make grants of the same.

Under date of January 13, 1637 appears the first grant of Castle Hill, viz:—

"Granted to Mr. John Winthrope, Castle Hill and all the meadow and marsh, lying within the creeke, provided y he lives in the Towne, and that the Towne may have what they shall need for the building of a Fort."

This grant of Castle Hill is the first record of said premises and through the various records down to the present time, Castle Hill, also called Castle Hill Farm, has been separately bounded and described, even when deeds purported to convey adjacent or other premises, Wigwam Hill, and any rights in the land, now known as Castle Neck, which are lands lying Southerly of Castle Hill and come from other grants made by the Commoners.

I have not concerned myself with title of marshes, islands, and other lands apart from Castle Hill, Castle Neck and Wigwam Hill, except in so far as in my investigation they concern the Beach and any rights of the Town of Ipswich may have therein, thereon, or thereto.

A question later arose as to whether John Winthrop, having moved from Ipswich, had any title to these premises. The Court decreed that he had title and did not lose same by having moved from Ipswich.

John Winthrop conveyed Castle Hill to Samuel Symonds in 1647, as follows:

"All that my farme called Castle Hill with the appurtenances, containing by estimation 100 acres of land and meadows be it more or less lying in Ipswich in New England."

Another deed was also recorded from John Winthrop to Samuel Symonds reading as follows:

"All that my parcell of upland and marsh being part of my farme called Castle Hill, containing by estimation 100 acres, be it more or less as it is devided from the rest by a small creeke neare ye foot of the Greate Hill, where there is usual passage over with cattle, & thence upon a straight line to that part of ye creeke which divideth the land of my said brother & Widdow Sumpkyn towards the west; and as the creeke leadeth to the magne creeke towards the east from the place of common passage over the creeke aforesaid."

Samuel Symonds was the record owner until 1660 and conveyed same then to Daniel Epps, viz:

"All that my farm called Castle Hill, with all & singular appurtenances containing by estimation 200 acres of land & Meadow, more or less, lying in Ipswich, aforesaid.

Also all my parcel of upland and marshes commonly called the Islands, containing by estimation 100 acres more or less as his farm or parcel is devided from Castle Hill by a small creek near the fork foot of the Great Hill, where the usual passage is, and thence upon a straight line to that part of the creek which devideth my marsh and that which lately was Widow Sumpkyn., and now in the tenure of Thomas Wells, toward the West, the marshes belonging to the Ilands, and my marshes which the Town granted to me are devided by a creek all along, unless it be a little space at & near the passage place between my marshes & this now granted, all lying & being in Ipswich, aforesaid."

Wigwam Hill is situate South of Castle Hill, and is one of the pieces of upland on the place known as and called Castle Neck. In the Commoners Records appears a record relative to a division of Castle Neck, viz:

"At a general Town Meeting held February 16, 1664.
1. It was voted the Plumb Island, Hogg Island and Castle Neck be devyded to such as have the right of Commons according to law, according to the portion of 4-6 & 8."

Some action was taken and on the County Records appears the following:—

"We whose names are written with Cap't Whipple and Robert Lord being appointed by the Selectmen of Ipswich to lay out in devisions Plumb Island, Hog Island & Castle Neck according to their ordering so that there should be none left in common that none might put cattle there. We did according to our order lay out Plumb Island and Hog Island and left no common there. On Castle Neck we laid out the marsh and Wigwam Hill and finding the Neck unfit for division we made report of the same to our masters and if it is not entered in the Town book the fault was Clerk Lord's.

When we showed and delivered the divisions to the Inhab-

itants of Ipswich which fell to them in Plumb Island, those whose divisions lay next to the Pines and beach we showed and told them they were to go with a straight line across the beach till they came to the sea keeping the breadth of their division and those that did butt upon broken marsh or thatch bank should keep their breadth to the creek and river as they run against." March 16, 1693.

(Signed) John Leighton, Thomas Lovell, 2nd.

I find no other grants up to 1727, of the land known as Castle Neck. How much land was granted the Commoners in the division of Wigwam Hill is doubtful in view of the action taken by the Commoners on April 26, 1727. In the Commoners records under date of April 26, 1727, it appears that the Commoners conveyed to Symonds Eppes, viz:—

"The whole rights title and interest, claim and demand of them the Commoners and Proprietors in and to the wood that now is or that shall hereafter be standing, lying or growing on any part of Castle Neck so called beyond Wigwam Hill in Ipswich aforesaid with all the appurtenances and privileges and commodities to the same belonging."

On the map of Ipswich dated 1832 appears woodland "Pine Trees" near Wigwam Hill, and beyond the stretch of land between Castle Hill and Wigwam Hill. The question therefore arises was that a part of the parcel of land on which the trees had been growing and the property belonging to the Commoners in 1727 and at that time granted to Symonds Epps.

In view of the subsequent acts by persons having title in Castle Hill and Wigwam Hill other questions to be determined are: Did this grant convey any title to the Beach or title to the driftwood lying upon the Beach? Did this grant convey any wood, if there was any wood, growing on the land between Castle Hill and Wigwam Hill, or was the wood that was con-

veyed beyond, or Southerly, of Wigwam Hill? Did this grant convey any title in fee to the land on which wood was growing? I mention these questions because of decisions appearing in Massachusetts Reports in Volumes 15 and 17 Pickering, of such Reports.

Returning now to the Chain of Title.

As before stated: In 1637 the Commoners conveyed Castle Hill to John Winthrop; in 1647 John Winthrop conveyed same to Samuel Symonds; in 1660 Samuel Symonds conveyed same to his son-in-law, Daniel Epps.

There is recorded in Essex County Probate Court, Book 303, Page 216, a division of the Estate of Daniel Epps, made by agreement and consent of the family of Daniel Epps, of the following: First, the Homestead, called Castle Hill given to Daniel Epps, and second: Castle Neck and Wigwam Hill given to Major Symonds Epps. This Record is as follows:

"Division of the Estate of Capt. Daniel Epps

Distributed by agreement and consent of all parties concerned

Mr. Daniel Epps—eldest son to have two shares or double portion viz:—The Homestead called Castle Hill lying in ye (bounds) (County) Towne of Ipswich containing about 230 acres be it more or less, bound Southerly by ye Cutt Creeke, Northerly with Sagamore Hill Creeke and Ipswich Towne River; Northerly by ye sea, Southeasterly by a stone wall in part and ditch and creek.

Major Symonds Epps—shall have and enjoy to him and his heirs forever, viz:— In consideration of his single share and nine years service The whole Island containing about 100 acres more or less lying in Ipswich aforesaid near Castle Hill (aboues) (?) bounded Northeasterly by ye Cutt Creeke, Southeasterly

by ye little Chebacco River, Southwesterly by Ring's Marsh, Northwesterly by a branch of Sagamore Hill Creeke and also Castle Neck and Wigwam Hill that belonged to said estate both upland and marsh bounded Northwesterly by a stone wall ditch and creek, Northeasterly by ye sea and Southwesterly by Chebacco River and also all upland in Gloucester belongs to said estate."

The division of the Daniel Epps property was on February 7, 1693. It may be noted that it was done at about the date March 16, 1693, of the statement of John Leighton and Thomas Lovell, 2nd, above mentioned. Was this division of land among Captain Daniel Epps' Heirs the reason for the making and recording of the Leighton and Lovell statement.

Daniel Epps on July 15, 1701 conveyed Castle Hill to Major Symonds Epps as follows:

"All my messuage or tenement commonly called by the name of Castle Hill containing about 300 acres upland and marsh so be it more or less situate and lying in ye town or township of Ipswich aforesaid as it lies butted and bounded viz: Southerly and Southwesterly with ye Cutt Creek, Northwesterly with Sagamore Hill Creek and Ipswich River, Northeasterly by ye Sea, Easterly and Southeasterly by a stone wall in part & ditch & creeke."

Symonds Epps died in 1741, and by his will dated March 4, 1737 devised to his son Samuel Epps as follows:

"Item I give to my well beloved son, Samuel Epps, and his heirs forever, my lands known by the names of Castle Hill, the Islands & Castle Neck, both upland & marsh & my pasture land lying on the South side of Wildbrook (?) River so called, being about 40 acres & also one old common right in the Thick Woods so called."

The Commoners in 1727 granted to Symonds Epps certain wood as appears above. This grant was made between the dates of the division of the Captain Daniel Epps property among his heirs and the date of the deed of Daniel Epps, his son, to Major Symonds Epps and the date of the death of Symonds Epps in 1741. In other words the division of the Captain Daniel Epps property was in 1693; the conveyance by Daniel Epps to Major Symonds Epps was in 1701, and by virtue of this last mentioned deed, Major Symonds Epps became seized of the property which was formerly that of Symonds Epps, Esq., his father. He was the owner of the premises until the time of his death in 1741. It was during this period of time, namely, on April 26, 1727, that the Commoners conveyed the wood standing, lying or growing on any part of Castle Neck to Major Symonds Epps.

Samuel Epes (name spelled differently in this deed) conveyed to John Patch 3rd, on December 29, 1759, the following premises:

"All that messuage and tract of land in Ipswich aforesaid known by the name of Castle Hill, the Islands and Castle Neck being part upland and part Salt Marsh containing by estimate about 472 Acres together with a great number of acres covered with Sand beach—grass and pines which was formerly the estate of Symonds Epes, Esq. late of Ipswich and which he died seized with all its priviledges and appurtenances".

I would call attention to the description of the premises and in this deed it includes the sands, etc. John Patch, 3rd, died subsequently to November 25, 1799, and January 6, 1800, as his will was dated on the first date above mentioned, and was probated on the second date above mentioned. It was in this period of time, namely: On June 9, 1788 that the following action of the Commoners was taken:

"Ipswich Commoners Records under date of June 9, 1788.

Vote by the Major part of the interest present of the Commoners of the common and undevised Lands in The Towne of Ipswich, that they will and they do hereby make an absolute grant of all their interest both real and personal lying within the Towne of Ipswich unto the Inhabitants of said Towne of Ipswich and do also invest them with the same powers, privileges and immunities that the said Commoners, were previous to this grant invested with. Provided that the said Towne will accept of said interest on the following conditions, viz:—

That they will pay and make good all lawfull demands that may be made against said commoners and that they will sell as soon as they can without prejudice to the sale, all the Lands in said Towne (Sand and clam flats excepted). And the money arising from such sale together with what is now in the Treasury and what is due to said Commoners after paying all the just demands upon said Commoners be appropriated sely to the payment of the Town's Debt; in such a way and manner as that the Polls in said town receive the whole advantage in equal proportions, then, vote meeting dissolved".

June 9, 1788

Accepted by vote of the Towne

Book 5 Page 182, Town Record Book 5 Page 182.

Begining in 1634 and ending in 1800 my research shows first, that the Commoners had title to all land in Ipswich at the settlement of Ipswich in 1634. As to Castle Neck, that term included Castle Hill, Wigwam Hill, Woodland, Meadow land, Marshland, Sands and Beaches bounded by Ipswich River Atlantic Ocean, Castle Neck River, (sometimes given other names) and creeks. The first act of the Commoners was a reservation of this Neck of land for the common use of all the people of Ipswich. Yet acting within their rights this body granted therefrom certain premises: First, Castle Hill, second, Wigwam Hill; third, Hood standing and growing upon Castle

Neck; and fourth, what had not been granted to other persons were in 1788 granted to the Town of Ipswich. I find no other conveyances of Castle Neck made within that period of time from the Commoners to any other person or persons. It is possible there may be other grants; and if so I desire to have opportunity to make further examination of the Town and Commoners Records as to such possible grants.

John Patch, 3rd, made a will in which he, among other devises, made devises of property to his two daughters; Wigwam Hill to his daughter, Mary Lakeman, and Castle Hill to his daughter Elizabeth Choate. He also gave to his son, Nehemiah Patch that part of his farm that was known as Pine Island. John Patch, 3rd, had acquired Islands and other land near Castle Neck in addition to that acquired on Castle Neck and at the time of the death of John Patch, 3rd, he had acquired considerable property. I quote from his will his devises so far as they relate to Castle Hill, Wigwam Hill, and Castle Neck apart from said hills.

He devised to his daughter, Mary Lakeman, Wigwam Hill, as follows:

"I give and devise to my daughter Mary Lakeman and to her heirs and assigns, my lower farm formerly called Wigwam Hill, bounded as follows, viz:—Beginning at the river and running by the creek which parts said farm from marsh of Nehemiah Patch to a pond, thence running Westerly by marsh of said Patch and Dane up to the line where the old fence formerly stood and down into the sea with the privilege of the clams, also one mile in length of my beach for drift wood and timber lying between the other parts of said Beach, hereinafter given to my daughter Elizabeth Choate."

He devised to his daughter Elizabeth Choate as follows:

"I give and devise to my daughter Elizabeth Choate and to her heirs and assigns, that part of my Farm called Castle Hill

bounded as follows, viz:—Beginning at the Causey and from thence running Easterly by a ditch and creek to the school marsh (so called) to the ditch which parts said marsh from the lower farm; thence running by said ditch till it comes to the line where the old division fence formerly stood; thence running Northerly by said old Line to steep hill and down into the sea and from said Steep Hill to Cedar Point; and up Fox Creek as the line runs to the Causey first mentioned; and one half a mile of the lower end of the beach, to be measured at high water mark, for drift wood and timber of all sorts and all the Remainder of my beach with the Priviledge of digging ten barrels of clams yearly at the Southerly end of my farm. I give and devise to my said daughter Elizabeth and to her heirs and assigns Pine Island (so called) bounded as follows, viz:—Beginning at Spring Cove (so called) and from thence running Easterly and Northerly as the creek and ditch run around said Island to the Cove first mentioned, with the privilege of passing and repassing to said Pine Island over Land herein given to my said sone Nehemiah, and also Hoas Island (so called) with four acres of marsh an Thatch Bank down by the Pines bounded as follows, viz:— Beginning at the River and thence running Northerly by the first Grindle above the Pines up to the Cart Path; thence running Easterly from said Cart Path to the River so as to make the number of acres above mentioned."

Castle Hill, and such other property as were devised by John Patch, 3rd, to Elizabeth Choate, excepting certain conveyances made to the United States of America, for Beacon Lights, by mesne conveyances, became the property of Manassah Brown. The description generally in said deeds was as follows:

"The Farm at Castle Hill (so called) bounded as follows,

Beginning at the Causeway of the farm of the late John Patch, Esq. dec'd, from thence running Easterly by a ditch and creek to the School Marsh so called to the ditch which parts said

marsh from the lower farm so called thence running by said ditch till it comes to the line where the old division formerly stood; thence running Northerly by said old line to steep hill and down steep hill unto the Sea and from thence to wit sd. steep hill to Cedar Point and up Fox Creek as the line runs to the causeway first mentioned and $\frac{1}{2}$ a mile of the lower end of the beach to be measured at high water mark for dust (drift) wood and timber of all sorts and

All remainder of the Beach which was given by sd. Patch to sd. Elizabeth with a privilege of digging ten barrels of clams yearly at the Southerly end of sd. Patch Farm. Also Pine Island (so called) bounded, beginning at Spring Cove (so called) and from thence running Easterly and Northerly as the creek and ditch runs around said Island to the Cove first mentioned with the privilege of passing and repassing to said Pine Island over land of Nehemiah Patch, also

Hoars Island (so called) with 4 Acres thatch bank, and marsh down by the Pines bounded as follows: Beginning at the River and from thence running Northerly by the first grindle above the Pines up to the Cart Path; thence running Easterly from sd. Cart Path to the river, so as to make the number of acres above mentioned."

The deed from John Baker, Jr., (who was one of the parties through whom premises had been conveyed to Manasseh Brown described same as follows:

"A certain farm situate in said Ipswich known as Castle Hill Farm bounded as follows:

Easterly by Baker's Island creek, by a ditch and land of Humphry Lakeman, Northerly by the sea and Ipswich River, Southerly and Westerly bounded by Fox Creek and a ditch.

Also Pine Island with a privilege to pass and repass over land of John Patch and Winthrop Boardman.

Also Hoars Island, so called, they being the same farm and Islands which were conveyed to James Baker by Margaret Magee by her deed recorded Book 205, Leaf 202."

Manasseh Brown died in 1882, and by his will gave all his real estate to his wife, Sally M. Brown, and to his four children, John B. Brown, Marietta K. Martin, Allan W. Brown and Harry B. Brown. Sally M. Brown, Allan W. Brown, Marietta K. Martin and Harry B. Brown conveyed their title to said premises to John B. Brown. The description of the premises in these deeds was as follows:

"The Castle Hill Farm, situate at the Beach and formerly owned by our father Manasseh Brown, late of Ipswich deceased and bounded Easterly by Baker's Island Creek, by a ditch and by the land of Woodbury, Northeasterly by the Atlantic Ocean and Plum Island River, Northerly by the Ipswich River, Westerly & Southerly by Fox Creek and a ditch. Also Pine Island with a privilege to pass and repass to the same over land of Aaron Kinsman (formerly of John Patch) and land of Boardman now or formerly. Also 4 acres of Salt Marsh, being the same described in a deed from Francis Woodbury to Manassah Brown dated April 28, 1847, and recorded with Essex So. Dist. Deeds, Book 383, P. 42 to which deed or the record thereof reference is to be had for the boundaries thereof. Also all other parcels of land situate in the Argilla District in said Ipswich and owned by our father & occupied by him in connection with said farm. Also those parts of the Beach which John Patch late of said Ipswich, deceased, by his will, devised to his daughter, Elizabeth Choate and all the accretions thereto both in length and breadth, which have been made since the death of said John Patch. Sd. will is on file in the Probate Court of sd. County of Essex and proved January 6, 1800, and recorded in the Registry of Probate for said County, Book 367, Leaf 233".

After the death of John B. Brown, said premises were conveyed by deed of Joseph Fairhall, Executor to Richard T. Crane, Jr. with description as to Castle Hill and Castle Neck, as follows:

"All of those certain pieces or parcels of land in the Argilla District in said Ipswich forming what is known as the Castle Hill Farm, Cedar Point and parts of Castle Neck bounded and described as follows. First: A parcel of upland, pasture, meadow, marsh, beach, flats and thatch with the buildings thereon, bounded North in part by the Ipswich River, in part by the Atlantic Ocean, both to extreme low water mark, East in part by land formerly by Lakeman now or late of heirs of Caroline S. Woodbury, in part by a ditch, and in part by Baker's Island Creek, so called, as the same bends and turns, South in part by a creek, in part by a ditch, crossing the Causeway, so called, and in part by Fox Creek, so called, Southwest, West and Southwest again by said Fox Creek to its junction with the Ipswich River at low water mark. Second all those parts of Castle Neck Beach so called which John Patch, late of sd. Ipswich deceased, by his will, proved January 6, 1800, Essex Probate Files No. 20715 devised to his daughter, Elizabeth Choate; together with all the privileges appurtenant thereto and together with all accretions thereto both in length and breadth which have been made since the death of sd. John Patch."

As To Wigwam Hill and Premises Devised To Mary Lakeman

These premises by Inheritance and by deeds giving no particular description of the premises remained in the Lakeman descendants until conveyance of same by G. Loring Woodbury and Carrie L. LeBaron to Richard T. Crane. A general description of the premises conveyed by such deeds to Richard T. Crane is as follows:

"One undivided $\frac{1}{2}$ part of certain parcel of land with

buildings thereon situate in Ipswich and bounded and described as follows:

Northwest by land and flats of said Crane, formerly of Brown, and on all other sides by the sea, and by Castle Neck River and a creek or creeks, except where said Crane already owns the beach and flats purchased from John B. Brown's Executor and except any small parcels of marsh owned by third parties. Being all or nearly the land and flats devised by John Patch to Mary Lakeman and her heirs in 1800, or however otherwise bounded or described and be the area thereof more or less. Together with all thatch bank and flats and all reparation rights, rights of way, and other easements, if any to the same belonging. But this conveyance is made however subject to and excepting the rights of the United States of America and of the Town of Ipswich if any and of the Public if any in said premises and also subject to any possible rights of way of third parties, owners of parts of said marsh.

(The underlining done above was done by me and does not so appear in any deed).

In the LeBaron deeds the description of the premises runs by the Atlantic Ocean and Castle Neck River to low water mark.

Between 1800 and 1921 there were five conveyances by the title owners of Castle Hill and of Wigwam Hill to the United States of America. There were also certain layouts of ways from Argilla Road near the foot of Castle Hill to the light house and to the Beach, one layout being by the County Commissioners, one by grant from Humphrey Lakeman to the County of Essex, and one a relocation of the way to the light house and the beach by the County Commissioners. The first of these conveyances to the United States of America was in 1809 by James F. Lakeman and Mary Lakeman of 1800

square feet of land for the purpose of erecting a beacon. The measurements however in that deed was 55 feet in length and 30 feet in width. The second grant to the United States of America was in 1809 by Stephen Choate and Elizabeth Choate, his wife, to the United States of America of 900 square feet of land, 30 feet in length and 30 feet in width near the dwelling house of said Choate. The third grant to the United States of America was from Humphrey Lakeman in 1837 of four acres of land on "Wigwam Farm" so called and it may be assumed it is where the light house keeper's residence is now located and bounded as follows:-

"Four acres of land on Wigwam Farm, so called in said Ipswich bounded beginning at a stake at the North corner of said 4 acres about 5 rods from high water mark, & beach of John Baker, 3rd & Tristram Brown, thence East 40 rods; thence South 16 rods, thence West 40 rods; thence North 16 rods to first bound, being bounded sides and each by land of said Lakeman with a right at all times forever hereafter to go from the gate on the road leading from Baker's Farm to said 4 acres in the most convenient way, with teams, carts, horses & men & also a right to land & place boats, gondalos & timber & other materials on my beach, & to pass & repass from thence to said 4 acres & if the said United States shall hereafter choose to fence the same 4 acres the said Lakeman is not to pay for, or bear any expense for fencing the same."

The fourth grant was from John Baker, 3rd. to the United States of America in 1837 of privilege and right to pass and repass over the Baker land and described as follows:-

"The privilege & right at all times hereafter of passing and repassing over our beach by Castle Hill so called in said Ipswich in any direction what so ever with teams, carts, horses or men, any vehicle that may be useful or necessary for carrying on free intercourse with the River & the 4 acres of land recently purchased by the said United

States for a site of Light houses. Also a rgt. to land & place boats, vessels, timber and other material or to build on said beach a breakwater or any other work for the convenience of laying vessels & boats, or to facilitate access from river to beach or beach to river, or to prevent harm to vessels or boats, from the Sea surges or for any other purpose that may be useful to the Government and the public safety and convenience. To hold to the U. S. during the time they own the 4 acres and no longer."

The fifth grant was from Manasseh Brown to the United States of America of land for a range light in connection with the light house and described as follows:-

"Whereas the United States of America has heretofore erected and has to this time maintained and does now maintain a lighthouse in Ipswich in the County of Essex & Commonwealth of Massachusetts upon a piece of land 4 acres in extent, conveyed to the said United States by Humphry Lakeman, by his deed dated July 14, 1837, rec. Bk. 302, P. 96, & whereas it has become advisable to rebuild the said lighthouse, repair the dwelling & purchase a site for a beacon or range light, to be used in connection with said lighthouse, and the Congress by its Act of March 4, 1879 has made an appropriation therefore, and whereas Manasseh Brown of said Ipswich is the owner of certain land, to wit:- Certain sand beach, which it is necessary & desirable for the United States to use in the construction, maintenance & operation of said beacon or range light and is willing for himself, his heirs, executors & administrators to give & grant to the said United States the use for all time of any or whatever of his said land, to wit:- said sand beach, that now is or may hereafter be necessary or desirable for the said United States to use in the construction, maintenance and operation of said beacon or range light, which said beacon or range light is to be placed from time to time in such position upon the said land, to

wit:- the said sand beach of the said Brown, as to be on a line with the channel over the Bar, wherever said Channel may from time to time be, & the light in said lighthouse aforesaid.

Now therefore the said Brown hereby gives & grants to the said United States the full, free & uninterrupted use for all time, in the construction, maintenance & operation of said beacon or range light, or of any new beacon or range light, which in the course of time it may become necessary or advisable to erect from time to time in place of the beacon as range light first erected after the execution of this conveyance, of the following described portion of his said land to wit:- (Portion of sand beach described in deed).

In the deeds to the United States of America it may be noted that the "Wigwam Hill" Owners made grants of the land other than beach lands. The "Castle Hill" Owners made grants of beach lands. I call attention to these statements in such deeds as evidently the "Wigwam Hill" owners intended to convey some land that they understood were included in the devise to Mary Lakeman, and the Castle Hill owners intended to convey some lands that they understood were included in the devise to Elizabeth Choate under the will of John Patch, 3rd.

James Baker, one of the owners prior to 1830 of Castle Hill and property connected therewith, and Humphry Lakeman owner of Wigwam Hill property had a dispute as to the division line between Castle Hill property and Wigwam Hill property and a committee selected by said owners determined the dividing line between such properties. After such determination James Baker conveyed to John Baker, 3rd, and Tristram Brown as follows:-

"All my right title & interest in and to the beach and clam flats lying Southeast of a division line between my farm and the farm now occupied by Humphrey Lakeman

of Ipswich aforesaid, as settled by a committee appointed for that purpose consisting of Jonathan Story, Esq., Jacob Story & Samuel Newman, as will appear by the return of said committee, reference thereto being had or by reference to the last will & testament of John Patch, Esq., late of Ipswich deceased. Together with all other the estate right title interest use property claim & demand whatsoever of him the said James Baker, which I now have or at any time heretofore had of in or to the aforementioned premises, with the appurtenances or to any part thereof, or which at any time heretofore has been held, used, occupied or enjoyed as part or parcel of the same."

It may be noted that this conveyance was of such rights as were granted under the will of John Patch. It was after this conveyance that the proceedings *Tristram Brown et al vs. Humphrey Lakeman* were begun and reported in *Pickering Reports*.

I have referred above to the cases of *Brown vs. Lakeman* in the 15th and 17th Volumes of *Pickering Reports* Pages 151 and 444, respectively. Quotations from these cases are as follows:

15 *Pickering* 151:- "We proceed upon the ground that the Plaintiffs are lawfully entitled to all the right and title in the locus in quo &c. which was devised to Elizabeth Choate by the last will and testament of John Patch. The whole of the beach was devised to his daughters Mary Lakeman and Elizabeth Choate."

"The place where the supposed trespass was committed was within the half of a mile of the beach devised to Elizabeth, measuring as it was when the devisor died. But the defendant offered evidence tending to prove that the spot was more than half of a mile from the lower end of the beach as it terminated at the time of the supposed

trespass; and he contended that this was a movable boundary, and that it shifted as the beach was washed away by the sea. But the judge instructed the jury, that the half mile of beach was to be measured as it was when the devisor died, and that it was a fixed and stable freehold. And we all think that that instruction was correct. A different rule would be productive of great uncertainty and litigation, and there is nothing in the will from which we can infer that the testator intended that the measurements should not be made as the beach then existed."

"We are all however of opinion, that the testator gave a fee simple to Elizabeth".

"The devise of the castle-hill farm is expressly to Elizabeth and her heirs and assigns, bounding it, and immediately adding "and half a mile of the lower end of the beach, to be measured at high water mark".

If the will had stopped there, it would be very clear to us, that the beach was given to the heirs and assigns of the devisee, as well as the castle-hill farm.

But the devisor proceeds to say, "for drift wood and timber of all sorts"; and it is contended in the ingenious argument for the defendant, that the last words limited the previous words to a devise of a mere easement; and the remainder of the beach was given with the same limited intent. But we think this construction does not give the true meaning of the devisor. He had given the fee simple in the farms to his daughters. The beach might be considered as a necessary or convenient wood lot, which should be divided between them. In the course of the argument at bar, it appeared, that the beach was valuable chiefly, if not entirely, for the drift wood and timber."

17 Pickering 444. "It was a gift of the land itself, under the name of beach, and not a right or easement in the land; and declaring the object and purpose of the gift,

did not constitute a limitation, so as to make it an easement. It was therefore by necessary implication construed to be a reservation of so much of the land as was included within this description, out of the devise of the lower farm."

"It follows therefore that the Plaintiffs are owners in fee of that part of this beach, lying Northerly of Mary Lake-man's one mile, or between that and the dividing line of the two estates.

But a different and very difficult question now arises, which is, what portion of land passes under the name of beach; a difficulty partly arising from the indefinite signification of the term, and partly from the shifting nature of the soil described by it."

"This being a devise of the right of soil and freehold in a portion of the beach, we think it manifest, as well from the nature of this species of property, as from the declared purpose of the will, that it was the intent of the devisor to enable the devisee to take all the drift wood and timber which would ordinarily be thrown upon the beach; and for that purpose, it must necessarily include that portion of the soil of the beach, upon which drift wood will ordinarily come, by force of the action of the elements, in ordinary seasons. Such a line is usually marked on the shore or upper part of the beach, by a row of sea drift there formed. The devise therefore must be limited by that line of shore, inward from the sea, to which sea-weed and drift wood are usually carried by the sea, in ordinary seasons, by the highest winter floods, and which is usually marked on the land by the line of such sea drift. But it will not include lands occasionally covered by sea-water, by extraordinary inundations.

This is certainly not so definite a description, as to apply to all cases, and preclude doubts; but it is perhaps as

definite as the nature of the subject will admit. And like other gifts and grants, made in terms somewhat loose, general and indefinite, it is to be applied to the subject matter by the discreet judgement of those whose pursuits, and whose experience and observation, in relation to similar subjects, will enable them to make such application with a good degree of certainty. Probably an experienced surveyor, conversant with the situation and admeasurement of beaches, and having some experience as to the action of the winds and tides, would have no great difficulty in fixing a line conformable to this description."

In view of the statements contained in the above cases it may be asked what property was devised to Elizabeth Choate and Mary Lakeman by the word "beach". Did it include any property other than that land bordering the Sea between the Sea and the line made in ordinary seasons by the highest winter floods (not such land as is covered by excessive and unusual inundations). In all deeds executed subsequently to the death of John Patch, 3rd, it appears that any conveyance of beach is the beach devised under the will to Elizabeth Choate under the will of John Patch, 3rd. It would appear that what was conveyed is a question for a Court to determine.

In no deed has there been any attempt to define the amount or description of land contained in the devise of "beach". The deeds since 1800 simply contain the statement "including the Beach devised to Elizabeth Choate under the will of John Patch, 3rd". Did John Patch, 3rd, have title to any beach that could be devised under his will. In the cases in Pickering Volumes 15 and 17, the Court decides that there was a devise of fee in the beach land, whatever was meant by that term. However the Town of Ipswich, as successor to the Commoners, was not a party to such proceedings and may not be bound by such decisions as to the ownership of John Patch, 3rd to such property. Again that is a matter for determination by the Court.

AS TO RIGHTS OF WAY

In 1845 Humphrey Lakeman and others represented to the County Commissioners that public necessity and convenience required a layout of a way from Argilla Road to Wigwam Hill and to the Beach. The petition recited:-

“that there is no convenient road to Patch’s Beach so called in Ipswich in said County; that frequent complaint has been made of the want of such a road as would be safe at all seasons of the year and accommodate the travel to said beach; that there is much travel to said beach, a considerable part of which is from other towns than said Ipswich: that teams with heavy loads and carriages of all description have occasion to travel to & from said beach; that when vessels have been wrecked upon said beach much inconvenience has been experienced in going to their relief over the existing road and that common convenience and necessity require the location and construction of a highway to said beach commencing at a convenient point on the existing road between the house of John Patch and the house now occupied by Manasseh Brown in said Ipswich and terminating at a point near the light houses on said beach or at such other point as may be thought best, after a review of the premises. And pray that after due proceedings had such highway may be laid out according to law.”

The Road was laid out by the County Commissioners. For a period of about ten years the matter of building the way as laid out by the County Commissioners was continually before the Town of Ipswich at its Town Meetings. Objection was made by Manasseh Brown to the layout of the way as done by the County Commissioners and the matter was before the Supreme Judicial Court which determined that the objections to such a layout were overruled, and the acts of the County Commissioners were duly confirmed and said way thereby established as a Town Way and that it was legally laid out. This way went through part of the land of John Baker, as damages

were awarded him, he then being the owner of Castle Hill, the exact location of which I have to this time been unable to determine. It further appears that 1856 Humphrey Lakeman made a conveyance to the County Commissioners of a way to the Beach particularly describing such way and a plan of such way was recorded in Essex South District Deeds, Book 543, Page 115, and a photostatic copy of said recorded plan, is annexed to my Report.

In 1921 the County Commissioners were again petitioned to relocate the way that had been determined as the way to the Beach and the Commissioners viewed the property and again fixed the boundary lines of said way and same was recorded with Essex South District Deeds; blue prints of said way as determined by the County Engineer and showing the location of said way as determined by the Commissioners are also annexed to my Report. Said way runs from the entrance of the road leading from the causeway to the light house; thence running Northerly on various courses approximately 68 rods; thence Easterly 44 rods; and Northeasterly 26 rods, stopping at high water mark; and the width of said way is 40 feet. A copy of the relocation as made by the Town Commissioners in 1921 is annexed to the blue prints and filed herewith.

TO SUMMARIZE

Castle Neck in 1634 belonged to the Commoners of Ipswich. Said Commoners made certain grants from Castle Neck, namely Castle Hill, Wigwam Hill, and trees and woods standing and lying on Castle Neck beyond Wigwam Hill. The owners of Castle Neck and Wigwam Hill down to 1800 had made various deeds and in these deeds included by general description lands on Castle Neck. Castle Hill and Wigwam Hill and such lands adjacent thereto to which the owners of Castle Hill and Wigwam Hill had title came into the possession of John Patch, 3rd. By his will, after giving certain property to his children

including his two daughters to one of whom he gave Castle Hill and the other Wigwam Hill, he gave beach property and since 1800, the time said will was probated, conveyances made of Castle Hill and Wigwam Hill have referred to beach or beaches devised under the will of John Patch, 3rd.

Between 1800 and the time of filing my report there have been conveyances made by the owners of Castle Hill and Wigwam Hill to the United States of America, and controversies between such owners relative to ways over Castle Neck; the grantors in the deeds making such transfers, have described the lands conveyed as belonging to the parties executing the deeds.

Ways have been laid out over Castle Neck to the beach and in one case the owner of Wigwam Hill gave the deed of the way over land claimed to be owned by him. These ways if different from the relocation as made in 1921, are included in such relocation.

It would appear that the Town of Ipswich acquired some title to Castle Neck by virtue of the 1788 conveyance by the Commoners to the Town of Ipswich. Unless the prior conveyances above mentioned by the Commoners to owners of the lands known as Wigwam Hill and Castle Hill conveyed all of Castle Neck, the Town of Ipswich still has right to claim ownership to such unconveyed land.

I think there are certain legal questions that will have to be determined by the Court in case any controversy arises to the Town rights in Castle Neck or Ipswich Beach. I suggest that the Town endeavor to arrange conferences with parties claiming ownership adversely to the Town to see if an amicable adjustment of the controversy can be made.

Respectfully submitted,

GEORGE H. W. HAYES

Report of Beach Committee

To the Citizens of Ipswich:

The Ipswich Beach Committee, consisting of Edmund Kelleher, Samuel Gordon, Wallace J. Lathrop, William Morrill and Raymond M. Sullivan, beg to report on the doings of your Committee since the last Annual Town Meeting in March 1940. Since that meeting we have suffered the loss of Roger Warner, a member of this Committee, than whom no one labored more hard or diligently for the interests of the Town in protecting its interest in Ipswich Beach and endeavoring to acquire for the Town full enjoyment of its rights in the Beach. Roger Warner was a wise counsellor and an able lawyer, whose opinions were listened to with great respect and whose well considered judgement was eagerly sought by this Committee. More than any one, not a year round resident of the Town, Roger Warner captured and understood the spirit of the townspeople at large and his exhaustive studies relating to the title of Ipswich Beach he made available to us, and we feel that with his passing this Committee and the Town has lost a valuable citizen.

This Committee has been directed by the Town to inquire into the rights of ways and easements to Ipswich Beach, to survey and lay out a portion of the upland adjacent to the Beach for the future acquisition by the Town for municipal purposes, and they were further authorized and directed to obtain counsel, to be named by this Committee and the Board of Selectmen, to gather all the evidence and facts relating to the title of the Town in the beach and its interests in any rights of way, and pursuant to this vote this Committee, together with the Selectmen, have engaged the services of Judge George H. W. Hayes, who, together with our Town Counsel George W. Schofield, has

made investigation of the records and evidence which would throw any light upon the interests of the Town in and to Castle Hill and Castle Neck. Their report is filed elsewhere and may be read in the Town Report.

We feel that decided progress has been made by your Committee in discharging the duties which were entrusted to it. No one desires to involve the Town in litigation which may be protracted, uncertain and expensive. This dispute as to the title to Ipswich Beach, which has been going on for many years, however we believed should be settled, amicably, if possible. In referring to the report of the Town Counsel and Judge Hayes, it appears that ever since John Winthrop in 1637 received from the Commoners a grant of Castle Hill, there has been an almost continuous dispute as to the ownership of Castle Neck. The conveyance to Winthrop was made upon condition that he reside in the Town, although as a matter of fact he left Town shortly after Castle Hill was set off to him. We should call attention to the citizens that in any consideration to the title of property in this part of the town there are three separate divisions which may be considered; first, Castle Hill, where the Crane house is located; second, Castle Neck, which is generally described as the Beach and lowlands lying between Castle Hill and Wigwam Hill on the Castle Neck River, and third, Wigwam Hill.

There seems little doubt that the Commoners alienated their interest in Castle Hill and Wigwam Hill. There is considerable doubt that they ever alienated any interest in and to any other part of the three divisions described above, other than a conveyance of wood, standing, lying or growing on any part of Castle Neck so-called, beyond Wigwam Hill. We wish to point out also that it is a fair comment that no conveyance appears to have been made of any land lying below high water mark; that the first conveyance of any beach below high water mark appears in the deed from Joseph Fairhall of Danville, Illinois, to Richard T. Crane, Jr. on January 10, 1910.

Without attempting to trespass upon the duties of the counsel employed by your Committee, it would seem that the Town has some claim of title at least to the Beach from high water mark into the sea and also to Castle Neck. It may be argued that with the possible exception of Castle Hill and a portion of Wigwam Hill, Mr. Crane's title is founded not upon any conveyance from the Commoners, but by the extension of boundaries by residents of Castle Neck and Wigwam Hill, unsupported by any conveyance of record to this land. There is ample evidence that the Commoners never intended to part with any title to the sands and beaches of Castle Neck. We have that from the records of the Commoners themselves, not only in their conveyance to the Town on June 9, 1788 of all their lands to be sold by the Town and the proceeds of such sales to be applied to the payment of the Commoner's debts, **sand and clam flats excepted**. There is further record at the Town Meeting held February 1664 of those appointed by the Town to divide Plum Island, Hogg Island and Castle Neck, wherein they state that they did lay out in division Plum Island and Hogg Island and left no common there, but that they found Castle Neck unfit for division and made such report to the Town, from all of which it may be concluded that the Commoners never alienated Castle Neck and that their title succeeded to the Town. There seems to be no doubt also that there are several rights of way to the Beach, which are not now available to the townspeople and which could, and perhaps should be opened up to them.

Our purpose in commenting thus is to remind the Town that unless it is diligent in protecting its rights that eventually these rights may be lost to them. An interesting parallel within recent memory is found in the actions of the Committee of which this present group is successor. The Committee originally appointed by the Town in 1933 was the Town's Committee. Eventually they became known as Mr. Crane's Committee, and ended up by denying both directly and indirectly that as a Com-

mittee they were responsible in any way to the Town. By their actions they alienated the good will and support of the townspeople. The fitting conclusion to a long succession of acts of aggravation to the townspeople was their incorporation as a charitable corporation, and transferring to this corporation assets which did belong and do now belong to the Town, consisting of board walk, buildings and moneys, which the Committee held as trustees for the Town.

At the beginning of this report we said that we did not seek to encourage litigation and we hoped that the Town's interest might be secured to it by an amicable adjustment. If such adjustment cannot be had it would seem that the Town ought to take steps to occupy such lands as it owns and secure for the townspeople the beach and upland and provide facilities for its enjoyment by the townspeople. We recommend therefore that this Committee should continue to gather all the facts and evidence relating to the title of the Town to the Beach. We are very proud of the results thus far secured by Judge Hayes and the Town Counsel George A. Schofield, and we believe that these results will prove fruitful to the Town.

RAYMOND E. SULLIVAN, Chairman

WILLIAM E. MORRILL

WALLACE J. LATHROP

EDMUND H. KELLEHER

TOWN OF IPSWICH

Annual Report

of the

SCHOOL COMMITTEE



FOR THE YEAR

1940

STANLEY A. HULL PRINTING CO.

SCHOOL COMMITTEE

Term Expires

WILLIAM F. HAYES	1943
REV. FREDERICK C. WILSON	1943
PAUL RAUPACH	1942
DR. FREDERICK C. WILDER	1942
EARL EWING	1941
HERMAN KYES	1941

WILLIAM F. HAYES	Chairman
FRANK L. COLLINS	School Physician
MURIEL E. RILEY, R.N.	School Nurse
GEORGE W. TOZER	Attendance Officer

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Dr. Wilder
Athletics	Mr. Ewing and Mr. Raupach
Finance	Mr. Ewing and Mr. Kyes
Textbooks and Teachers	Mr. Raupach and Dr. Wilder
Supplies	Mr. Wilson and Mr. Kyes
Building and Grounds	Mr. Wilson and Mr. Kyes
Transportation	Mr. Raupach and Dr. Wilder
Insurance	Mr. Ewing and Mr. Wilson

The Chairman of the School Committee is ex-officio
a member of all sub-committees.

HARRY S. MERSON

Superintendent and Purchasing Agent

GEORGE W. TOZER

Clerk

OFFICE

Manning School Building

OFFICE HOURS

School Days from 3:30 to 5:00

REPORT OF SCHOOL COMMITTEE

To the Citizens of Ipswich :

Your school committee has the honor of submitting the following, its annual report.

In accordance with the established practice, the report of your school committee will be divided into two parts: one, by the superintendent of schools as to the educational policies, the daily routine of studies and like matters; and the other, by the committee as to the physical properties and financial aspects of the department. Pursuing that tradition, the superintendent will give a detailed report of the academic aims and accomplishments, and your committee will confine itself to the material and economic problems within its trust.

The school committee desires to direct the attention of the voters to the much discussed cost of maintaining the school system. Each year at the annual town meeting a sum of money is voted to sustain the school system. While this sum is at the disposal of and expended by the committee each year for the purpose of educating the children of our town, it does not represent the true cost. The voters should bear in mind that because of gifts from the Feoffees of the Grammar School in Ipswich and of the Trustees of the Manning Fund, because of tuition payments from the Town of Rowley, as well as refunds to the town from the Commonwealth, the actual cost is less than that set forth in the vote for the school budget each year. This past year the amount allowed for the support of schools was \$104,700.00, whereas in fact the net cost of the schools to the local real estate taxpayer

was \$87,851.02. The difference between these amounts is represented by payments to the Town Treasurer, to be used for the general reduction of taxes. However, because of the terms of the law, this final figure cannot be determined at the annual meeting. The committee must await the fixing of the amount of the refund, which is governed by certain factors in the school system. It is singular to note that during this past year the actual cost of maintaining the schools was almost equal to the budget of salaries alone in the same period.

The buildings of the school department should in the near future be subjected to extensive repairs and alterations. We have been fortunate in recent years in keeping our buildings in repair through our being the recipient of work and labor from the Federal Government agents and the Welfare Department. The committee desires to express its deep appreciation at this time to both these agencies for all assistance which has been given. However, the committee is cognizant that these agencies will be curtailed in the immediate future in the amount of labor which can be furnished. This benefit will of necessity be absorbed by the committee for future repairs. The practice has been to use the labor available simply

The practice has been to use the labor available simply to preserve the buildings. Any thoughts of needed alterations and replacements have been postponed. Besides the repairs annually requiring attention for the general welfare and health of the children, floors will have to be replaced, sanitary conditions should be improved, and storage spaces for clothing should be provided. While money for these projects has not been requested this year, it will be in all probability deemed necessary to require funds for them in the near future.

The committee desires to suggest to the voters a study of the movement to establish a trade school within

Essex County. World conditions and labor demands have placed a premium on skilled mechanics of all classes. Recently there has developed a trend to have a county trade school, located at some convenient geographical spot and supported by all the communities on a prorated assessment basis, for the benefit of the youth of the county. It seems to your committee that this suggested school has merit because no single municipality could afford to purchase and maintain a trade school with all the equipment necessary to give an adequate training in all branches of trade. The committee would welcome a discussion of this scheme.

The reports of the school committee in the past have contained expressions that the meetings of your committee are open to the public. Any person or group of persons having opinions bearing on the education, health, or well-being of the school children of Ipswich are earnestly requested to appear before the committee at its regular meetings for discussion. Almost without exception, no person has seen fit to appear at any meeting of your committee with suggestions for the improvement of the school system. The committee would heartily endorse an active interest on the part of the voters in this most important town function.

The committee as a whole wishes to publicly acknowledge and express its appreciation to all those who have co-operated and assisted the committee in promoting the general welfare of the school system.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

William F. Hayes, Chairman.

Years 1931-1940 inclusive.

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
General Expense	\$ 1,961.99	\$ 5,065.20	\$ 5,055.03	\$ 4,951.03	\$ 6,035.10	\$ 5,815.19	\$ 6,905.62	\$ 5,242.99	\$ 5,155.80	\$ 5,209.53
Teachers Salaries	69,907.84	70,486.13	68,915.03	68,022.54	66,782.28	65,540.27	67,960.18	68,635.44	67,399.80	65,630.08
Americanization	274.00	252.00	238.00	232.00	236.00	296.00	264.30	190.20	342.79	422.50
Classes	8,137.76	4,134.91	3,391.88	3,949.65	4,661.41	5,895.90	4,054.04	3,317.42	3,716.79	4,988.21
Text Bks. & Sup.	1,501.61	1,518.43	978.72	1,654.42	1,419.47	809.21	384.80	831.86	516.83	328.86
Libraries	7,689.31	9,527.34	9,192.00	9,007.77	8,965.33	8,166.01	7,874.50	8,075.75	7,587.11	6,812.77
Tuition	4,465.99	4,510.69	4,452.19	4,522.60	4,491.09	4,738.85	6,778.40	6,779.00	6,776.00	6,790.20
Janitor Service	3,777.41	1,584.04	2,987.49	3,105.57	4,597.91	5,360.94	4,885.61	5,460.20	5,644.74	5,803.32
Fuel and Light	4,471.09	1,734.98	4,048.22	4,772.67	1,901.62	3,467.94	4,809.50	3,048.12	3,065.74	5,143.02
Bldgs. and Grounds	202.03	75.95	27.40	192.15	92.20	1,728.91	1,225.12	644.84	626.35	1,040.23
Furniture and Fur.										
Suppl. of Trunks	117.45	119.45	112.94	114.97	96.91	194.28	368.29	375.14	163.14	83.14
Diplomas and Grad.	1,954.87	795.50	888.05	986.03	120.50	143.17	155.41	71.56	121.08	106.29
Insurance	714.67	556.99	633.14	188.01	1,100.02	1,646.59	1,993.13	279.70	1,697.14	622.81
Athletics										
Fire Alarm										
Health										
Total Expend.	\$108,176.02	\$100,395.45	\$100,899.14	\$102,084.12	\$100,500.45	\$103,882.65	\$107,958.50	\$104,362.53	\$104,455.93	\$104,673.04
Receipts:										
Mass. Inc. Tax	9,410.00	9,570.00	16,695.00	17,858.30	14,920.00	14,663.20	14,720.00	14,950.00	12,500.00	9,550.00
Mass. Income Tax			11,605.00							
Rebate										
Tuition-Hamilton	3,719.00	3,755.00	4,236.47	2,163.25	3,837.75	3,298.00	112.50	4,633.09	4,046.00	4,369.00
Tuition - Rowley	920.71	629.57	652.85	736.89	306.92	491.88	3,383.00	284.25	137.05	279.63
Mass. Voca. Edu.						1,500.00	4,423.50	1,500.00	1,250.00	2,000.00
Feeoffees						500.00	1,500.00	500.00	250.00	200.00
Manning						141.77	500.00	85.91		7.63
Manual Training								1,541.25		111.90
Burley Insurance										
Salem Music										
Women's Club										
Miscellaneous	127.56	134.00			965.97		5.75	36.10	2.00	162.00
Refund							8.68	159.00	127.50	
Mass. Amer. Classes			121.00	110.00	90.09	128.00	99.00			
Boiler Sale						50.00				
Tuition-State Wards										
Total Receipts	\$14,177.27	\$14,088.57	\$33,310.32	\$20,868.44	\$20,120.64	\$20,787.28	\$22,315.35	\$22,114.16	\$18,575.58	\$14,622.02
Unexpended Bal.							108.23	14.72		26.96
Net Cost	\$93,998.75	\$86,306.88	\$67,588.82	\$81,215.68	\$80,379.81	\$83,095.37	\$85,751.38	\$82,265.09	\$85,880.38	\$87,851.02
Number of Pupils	1,504	1,507.	1,425	1,409	1,400	1,326	1,267.00	1,240.00	1,237.00	*1,200
Enrolled										
Net Cost per	62.56	57.27	47.43	57.64	57.41	62.66	67.68	66.34	69.42	73.21
Pupil enrolled										

IPSWICH GROSS AND NET COST 1930—1940

Year	Total Cost	Pupils Enrolled	Gross Cost Per Pupil	Net Cost	Net Cost Per Pupil	Pupil Cost * for State
1930	104,928.26	1510	69.48	87,735.36	58.10	117.44
1931	108,176.02	1504	71.92	94,289.89	62.50	117.37
1932	100,395.45	1507	66.62	86,306.88	57.27	112.44
1933	100,899.14	1425	70.81	67,588.82	47.43	97.86
1934	102,084.12	1409	72.45	81,215.68	57.64	92.51
1935	100,500.45	1400	71.99	80,379.81	57.41	93.74
1936	103,882.65	1326	78.34	83,095.37	62.66	96.41
1937	107,958.50	1267	85.21	85,751.38	67.68	108.41
1938	104,362.53	1248*	83.62	82,265.09	65.91	104.68
1939	104,455.96	1237	84.44	85,880.38	69.42	107.62
1940	104,673.04	1200	87.23	87,851.02	73.21	104.34

The State report of 1940 gives comparative statistics for the 351 cities and towns in the Commonwealth. Of these, 122 are communities with a population of 5,000 or more.

In the listing, Ipswich is credited with \$5,972 worth of valuation for each pupil in the Public Schools in 1940. In this the town ranked 213th among the 351 communities.

In expenditure for school support per \$1,000 of valuation, Ipswich ranked 103rd. In per capita expenditure of local taxes for support of schools, Ipswich ranked 203rd. In total per capita expenditure, 246th.

SUPERINTENDENT'S REPORT

To the School Committee of the
Town of Ipswich:

Last year in our annual report we outlined a few steps which, we thought, were necessary better to integrate the various studies offered in the several grades in our school system. We pointed to the desirability of applying a testing program of both achievement and general ability tests throughout the several grades to measure our achievement against that of children in other schools of this country. We referred to a program of study and investigation in which we as teachers were engaged with the objective of evolving a program of study tailored to suit our local conditions and designed, in so far as our personnel made it possible, to provide for each child in our schools stimulating and integrated work within the range of his capabilities at any period of his educational growth. We emphasized the importance of teaching habits of health as well as those of mind and morals, and we said particularly that we should attempt to evolve a program which took some account of individual differences of emotional stability, of background, and of heritage, that existed between pupils who had been classified as members of a particular grade.

These things, to be more than fine words fit only for entombment in a town report, implied much work and study by those dealing with children in the classroom. They implied also that the School Board should be convinced of the necessity for providing more and better teaching equipment, and of the desirability of keeping the size of classes assigned to teachers within reasonable limits.

If we judge of these things correctly, the School Board has accepted these implications. The evidence lies in their having spent some eighty hours during the year in discovering methods of expanding and improving school services by economizing in one place in order to invest wisely elsewhere. Those of us connected with the schools feel that in this the Committee has made a real contribution to our schools.

On the other hand, we feel that the teachers have come to believe that there is some incentive to study certain matters relating to education, believing that the recommendations resulting from their labor will be acted upon favorably, or at least given the consideration which the work they have put in deserves. They have shown this by the excellent spirit with which they have attacked the problems that have faced them.

READING

The primary grades reading system which was introduced last year in the first grades after study by a committee of primary teachers and principals is proving so successful that the materials have been extended into Grade IV. All the teachers in the first four grades have now become versed in the psychology upon which the system is based and upon the techniques by which learning is promoted. Excellent results are being reported, and we hope that these reports are prophetic of further improvement.

In this connection, we are convinced that the addition of the Children's Wing to the Public Library—focusing attention, as it does, upon the necessity for a program to stimulate children's interest in books—is one of the finest things that have happened to our town in many a

moon. To associate books with a sense of warmth and well-being, with dignity and harmony of color and line will, in itself, do more to teaching desirable attitudes toward reading than any single thing we can think of. The school department is as pleased with the Children's Wing, almost, as it would be over an addition to one of the school buildings.

PROGRAM OF STUDIES

Last May 1642 standardized tests were given to 821 pupils in grades II through IX. Though the scoring and tabulating of the tests was a tedious task, in which a large number of teachers participated, the information derived from the tests was of value, partly as an aid to understanding difficulties of individual pupils, but mostly as a measure of our strength and of our weaknesses.

By reference to test results in conjunction with teachers' judgments and other school records, work has been devised in the junior high school classes, which takes account of a variety of individual differences among pupils. This has resulted in some excellent remedial work being accomplished, the results of which are reflected in the excellent attitude and more consistent accomplishment of some of the pupils who have been retarded for one reason or another during their school careers.

The results of the testing program have also stimulated a group of teachers in the elementary grades to attempt to devise some improvements in our language instruction in the grades. Some of the recent research in this field has been studied, and out of the discussions precipitated by the study, there were evolved a set of principles on which a sound language course might be based.

Against these principles a number of available textbooks have been examined, and one chosen for introduction into our schools. A group of teachers are now working to perfect a list of minimum essentials in language for the elementary grades.

We are now commencing a similar survey of our arithmetic instruction.

THE HIGH SCHOOL

Despite the slight reduction in our total school population, our high school membership continues to increase. This year's enrollment of 450 pupils is the largest in the history of the school. The data given below, gleaned from the report of the high school principal, suggests some of the manifold activities that come within the scope of the educational endeavors of our high school.

The 450 pupils are enrolled in the various curricula of the high school as follows:

College Preparatory	120
Commercial	84
General	68
Home Economics	86
Manual Arts	92

Fifty different courses are offered in the program of studies, by fifteen full-time teachers and four other teachers who devote part of their time to the high school. This year the program has provided for increased opportunities for free-hand drawing, and for more intensive instruction-in printing.

The fifty courses are given in 91 classes, exclusive

of the 10 home-room activity periods, 6 library study periods, and one cafeteria period each day. The median number of pupils in these classes is 28. Three of them contain between 6 and 10 pupils; and two of them, over forty.

Though the above statistics are indicative of the nature of the administrative organization of the school, they do not tell the whole story. A modern high school attempts to provide more than formal instruction in subject matter. If one of its tasks is to prepare pupils to participate creatively in the type of government under which we live, it must provide opportunities, beyond the classroom at least, for experiences and guidance in co-operative effort toward goals determined through group discussion.

It is to provide these opportunities for practice in the techniques of democracy that student organizations have their existence in our high school. There are twelve of these organizations recognized by the school administration. Each elects its own officers within the regulations of the school and is directly responsible to a faculty adviser. Besides these student organizations, there are, of course, the four class organizations with their complement of officers, committees, and sub-committees. Last year an aggregate of 1060 pupils, presided over by 64 elective officers, participated in a total of 268 meetings. On the average, it would seem that each pupil in the high school participated in the activities beyond the classroom of at least one organization other than those of his particular class.

Closely associated in objectives with the student organizations is the athletic program. To be fit for life in society there are certain habits of fair play, respect for the rights of others, and defense of one's own rights

that must be learned. If any phase of our school work is designed to cultivate these qualities more than another, it is athletics; and the extent to which it does so is the criterion of its success.

Throughout the year, with the exception of a week or two between seasons, there is a continuous program of organized sport for boys, which is carried on after regular school hours. At present the high school sponsors interscholastic competition in three sports, in which better than 100 different boys participated last year. Intermural basketball competitions attract other boys not engaged in inter-school play. Girls' athletics which are under the direction of three women teachers in the high school are at present confined to inter-class basketball. About seventy-five girls are enrolled in this activity.

Each of these things deserves an essay in itself. We should like, for instance, to stress the lesson of co-operation between various departments of the school, necessary to promoting a single activity like the senior play, or a Sunday afternoon concert, or a luncheon period. We should like to describe the amount of careful planning and subsequent co-ordination between various groups, required to carry on a game like football. Aside from the task of training a team in the intricacies of the game, there is the business of arranging schedules, providing equipment, preparing the field for play and for spectators, attending to the distribution and collection of equipment, arranging transportation, supervising dressing rooms, taping ankles and wrists, administering first aid, training cheer leaders and band, printing of tickets, controlling the crowd, et cetera ad infinitum. To make the final performances come off as smoothly as they do requires a nice distribution of responsibility among both teachers and pupils. However, from this kind of activity, of which football is but one example, are learned prac-

tical lessons of teamwork and human relationships so essential to living in our complicated society.

PRACTICAL AND DOMESTIC ARTS PROGRAM

By centralizing the shop and domestic arts instruction, according to the plan approved by the School Committee in June, 1940, we have been able to make the utmost use of the excellent shop building and the well-equipped domestic science laboratories in The High School. Thus, without increased cost, the program of practical and domestic arts has been expanded and enriched in the high school as well as in the junior high-school grades.

Under our new program, instruction in printing, which was formerly available to a very few boys in the high school, is now available to anyone in the high or junior high school. More instruction for a larger number of boys is also available in the woodwork and metal shops and in the mechanical drawing classes. The opportunity for instruction in the homemaking classes has been similarly increased. Though these studies are elective in the high school, a surprisingly large number of pupils are enrolled in them.

Formerly, but 40 minutes a week of practical and domestic arts instruction had been allowed the pupils of the junior high school grades. Under the new arrangement, pupils in these grades take these courses one full afternoon a week. By the time a boy or girl has completed the eighth grade, he will have spent one hundred and eighty hours at printing, simple woodworking, metal working, or mechanical drawing. The girls will have devoted the same amount of time in the foods laboratory and in the sewing classes.

PROPOSED COUNTY TRADE SCHOOL

And yet it should be remembered that our practical arts instruction in the high school is not, in any true sense, trade education. At present we have neither the exceedingly expensive machines nor the personnel which could make possible the kind of intensive, specialized training offered by trade schools. Nor are we at present convinced that Ipswich can afford to support, over a period of time, the kind of program which could make a significant contribution in that direction.

At present our boys and girls who desire trade education may, if they are fortunate enough to gain admission, attend one of the several state-aided vocational schools which operate in the larger industrial centers of Massachusetts. Though none of our boys is at present enrolled in these regular day schools, five are attending the co-operative trade classes which are connected with the schools. Others have taken advantage of the expansion of the evening industrial classes to improve their skill in a job in which they are already engaged. The aggregate number from Ipswich at present enrolled in all industrial courses is twenty-three.

The courses which we have mentioned, however, by no means provide for our boys opportunities equal to those available to boys residing in cities financially able to support trade schools. To equalize opportunities in this respect, there has been proposed a county trade school to be organized after the model of the existing county agricultural school at Hathorne. It is proposed that this school be supported by the various towns and cities in the county through an annual contribution proportionate to the state tax paid by the community. Each

town or city would then be allowed to send to the school a specified number of boys.

Enabling legislation permitting the voters of the county to consider the question has been presented to the legislature. In its present form, the bill calls for an expenditure of \$250,000 to build and equip the school. We are convinced that such a county trade school would be a constructive measure to equalize educational opportunities in the county. It would be particularly advantageous to communities of our population class, but it, doubtless, would cost, we must frankly admit, more than the amount stated in the bill.

THE HEALTH PROGRAM

Once the schools were concerned largely with the teaching of subject matter. What new responsibilities they have assumed are indicated by a brief survey of our health program. To this program there are at least three phases: diagnosis, remedial work, and preventative health measures. The first is concerned with the discovery of serious physical defects which might retard our pupils in making a proper adjustment to their environment. Toward this end, every child in the schools is given a physical examination at the beginning of the school year. This year 1211 such examinations have been made.

Supplementary to these physical examinations by the school doctor is the dental examination given by the dentist in charge of the school dental clinic. Last year 369 cases were treated in this dental clinic without expense to the School Department.

An eye and ear examination is also given to each school child. Those children who seem to have serious hearing loss are referred to the state audiometer testing service. Last year all the children in the third grade and 28 other children who had indications of hearing loss were given this test. Of the total number tested, six were found to have serious hearing loss.

Besides this service, the schools take advantage of the Essex County tuberculosis clinics which provide free chest X-rays for pupils in the schools and follow-up service for those discovered to be affected. This year the pupils in the 9th and 11th grades were given the opportunity to avail themselves of this service. Eighty-three per cent of the parents gave their permission to have their children examined. No cases of tuberculosis were reported.

This diagnostic program would be pointless were provision not made for active remedial work. In many cases a note from the school nurse to the parents is sufficient. Often, this is followed by a visit to the home. As a result of these visits often comes the decision to refer the handicapped child to one of the various clinics available in the county. Of the children referred to clinics last year, 8 were taken to the eye clinic at Danvers; 1, to the Beverly Ear Clinic; 2, to the Salem Speech Clinic; 6, to the child guidance clinic at Newburyport. Twenty-one other retarded or problem children were referred to the travelling school clinics sponsored by the state.

Preventive health measures are instituted with the Pre-School Roundup, even before the child enters school. Instruction in hygiene and health is given throughout the grades. Besides this, first aid care and advice is given by the school physician. Last year the physician made 846 morning examinations.

Supplementing this program of hygiene instruction in the classroom and through the various available clinics is a program of physical education which has been instituted this year in the Junior High School and in the grades in the Winthrop School. According to the arrangement which has been worked out, each boy and girl in these schools is given a double period each week for physical training. A working program of games, folk dances, and gymnastics has been evolved whereby, in progressive steps from grade to grade, pupils presumably develop habits essential to good posture, rhythm, physical coordination, and poise. Throughout the several grades, the boys and girls are segregated during the period of physical education.

This work in the 4th, 5th, and 6th grades is under the direction of Mrs. Leighton; that in the 7th and 8th grades, under Miss Cogswell and Mr. Pickard.

By purchasing collapsible folding chairs for the Manning Hall, the School Committee has made it possible to use the excellent floor space there as a gymnasium as well as an assembly hall. The floor is now being put into condition; the lines, marked; and a program of winter afternoon basketball, developed for the boys and girls in the junior high school. In the meantime each boy in the seventh and eighth grade has an opportunity to play at the high school one evening a week.

CHANGES IN THE TEACHING FORCE

There have been two changes in our teaching force since we reported in 1940. Mr. Herbert Downs, a graduate of Fitchburg Teachers College, was hired during the summer to replace Mr. Bercume, Manual Arts instructor,

who had resigned to accept a position in another community.

Miss Sophie Kobos, a teacher in the elementary grades, was unable to continue teaching after the opening of school in the fall. Her absence precipitated, in some measure, the closing of the smaller of the two Payne School buildings. By consolidating two classes in the Payne School unit and by sending the bus pupils to one of the other elementary schools, we were able to carry on effectively without hiring a teacher to fill the vacancy.

EXPRESSION OF GRATITUDE

To the Society for the Prevention of Cruelty to Children for providing guidance and clinical service to our children; to the teachers of the Nursery School for the excellent work they have done in preparing children for our regular school program; to the Red Cross for providing milk for undernourished children; to the Welfare Board for supplying labor at times when it was needed in the schools; to the Garden Club and an anonymous person connected with it for assisting to finance a nature lore course which has been given with so much profit during the past year; to the Rotary Club for their several contributions; to the Teachers' Club for providing money for glasses for needy children, and to the firemen for contributing to that fund; to the Public Library for assisting in the school's reading program; to the Board of Health for co-operating with us to solve our mutual problems; to the bus operators for the special services they have rendered; to the employees of the school department, teachers and janitors, for contributing much time

and effort beyond what might be considered within the province of their duty; and to the numberless citizens of Ipswich who through their many expressions of good will have assisted us during the year to make the school program the more effective, we wish to express our sincere gratitude.

CONCLUSION

We cannot write a report this year without mentioning the insistently recurring question, "What can the schools do to assist in the national defense program?" It is, of course, a pertinent question, and one not lightly to be answered.

In putting the question most people have in mind the practical steps taken by trade schools to increase their instruction in trade skills necessary for industrial production on a war-time level. Though these things are important and necessary, the real record of the contribution of public schools to national defense has already been written, and not much we can do, on sudden impulse, can change that record. Presumably, the American schools have for generations been training the young for the defense of our democracy. How effectively that job has been done will doubtless be told in the months to come.

And yet the seriousness of the test which faces us causes us to attempt to state in palpable terms the precepts upon which our educational system has been founded—in part to reassure ourselves—but mostly to set a standard for future action.

"Democracy" is a much abused word which means

many things to many people. And yet, however many and however vague may be its connotations, it has come to symbolize for us that kind of government which offers to each person in it the greatest opportunity for free and dignified self-expression. In contrast with those governments which emphasize the subordination of the individual to a state which can, and in fact may be, ruthless, democracy is predicated upon a profound and abiding faith in the ability of the individual to work out his own destiny and attain to some measure of human dignity.

If that in very brief be our faith, it suggests certain implications to those of us who deal in education. It implies, for one thing, education not so much for information, though that is necessary; but rather education for discipline. By this we do not mean discipline which manifests itself in blind subservience, characteristic of subjects of totalitarian states. We mean rather that repetitive discipline which results in the acquisition of good habits of body, mind, and morals—those habits by which we live and which are, perhaps, the only enduring effects of education. Our educational process should, therefore, be concerned with the inculcation of habits of health instead of invalidism; skill instead of bungling; industry instead of sloth. It should emphasize the development of mental habits of accuracy and success; the habits of sincerity and tolerance instead of their antitheses, pretense and bigotry. It must cultivate those social habits of sympathy and co-operation and good will; of sacrifice for the common good; of joy and pride in good workmanship.

When we tell parents that we believe in education for discipline, that is what we mean. We submit that it

is also education for democracy. If that has not been our business in the past, it should have been. It should be our business now. And the schools, the home, the churches, and all other persons and agencies that deal with the young can, we feel, make a significant contribution to national defense by tending to that business.

Respectfully submitted,

HARRY S. MERSON,

Superintendent.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES

FROM 1930 TO 1940

Grade	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
I.	154	124	123	75	111	115	95	105	78	79	82
II.	163	164	122	109	87	100	106	60	89	84	75
III.	127	145	161	129	112	88	100	105	90	94	81
IV.	168	144	149	178	150	121	100	112	94	91	103
V.	150	169	157	164	162	149	126	97	120	101	89
VI.	158	157	154	160	163	139	167	127	90	116	96
VII.	129	154	134	142	131	222	162	157	144	115	127
VIII.	137	102	137	121	157	103	118	126	119	121	97
IX.	104	128	112	122	105	124	112	138	144	136	147
X.	102	86	109	90	101	116	101	100	116	124	111
XI.	60	82	75	80	73	59	74	74	80	89	96
XII.	56	43	64	45	54	54	61	56	68	74	89
P. G.	2	6	10	10	3	10	4	10	8	13	7
Totals	1510	1504	1507	1425	1409	1400	1326	1267	1240	1237	1200
Annual Inc.	*6	*6	2	*82	*16	*9	*74	*59	*27	*3	*37

* Decrease.

Americanization Classes: 1932-33, 43; 1933-34, 51; 1934-35, 42; 1935-36, 68; 1936-37, 39; 1937-38, 88; 1938-39, 88; 1939-40, 86.

IPSWICH SCHOOL REPORT

IPSWICH PUBLIC SCHOOLS
MEMBERSHIP BY AGE AND GRADE

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Totals
I	17				1												82
II		60	4		3	4	1										75
III		10	49	13	13												81
IV			15	48	57	24	5	1									103
V			1	15	11	44	19	11	3		1						89
VI						15	46	18	12	4	1	1					96
VII							25	53	30		4	4					127
VIII							1	19	30	14		1					97
IX								3	37	20	23	28	10				147
X										44	25	22	12	6	1		111
XI									3	28	39	22	21	2			96
XII										3	36	34	31	16	7	1	89
P.G.											3	23	4	2			7
Totals	17	70	69	76	85	87	97	105	115	113	132	121	78	26	8	1	1200

COST OF SCHOOLS FOR 1940

In 1940 Ipswich spent a gross total of \$104,673.04 for the support of its public schools. The net cost to the town was \$87,851.02.

For each of the dollars spent for the support of schools in Ipswich in 1940 the town received a return of 16.08 cents: from the state as reimbursement, 9.68 cents; from Rowley for tuition, 4.18 cents; and from the Feoffees of Little Neck, the Trustees of the Manning Fund, and from other miscellaneous sources, 2.22 cents.

Each dollar expended by the School Department in 1940 was apportioned among the various activities under its jurisdiction as follows:

General Control (salaries of Superintendent, Clerk, Attendance Officer and expenses of School Committee)	4.97 cents
Promotion of Health (salaries of Nurse and Doctor and expenses of unit)	1.50 cents
Textbooks and Supplies	4.76 cents
Salaries of teachers, principals, and super- visors	62.83 cents
Maintenance of School Plant (salaries of janitors; fuel, power and water; general maintenance; outlays for replacement of equipment, insurance)	18.53 cents
Transportation of pupils	6.51 cents
Miscellaneous Expenditures (Americanization Classes, tuition to Industrial Schools, support of truants, Diplomas and Grad- uation)	.90 cents
TOTAL	<hr/> 100.00 cents

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the 3rd Thursday of each month at the Manning School at 8:00 P. M.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week day at the office of the Superintendent of Schools.

A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS

4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

NO SCHOOL — ALL SCHOOLS — ALL DAY

(with radio announcement from Station WESX

if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

NO SCHOOL—FIRST 8 GRADES FOR THE MORNING SESSION

4 blasts of the whistle with the lights at 11:30 A.M. means—

NO AFTERNOON SESSION FOR THE FIRST EIGHT GRADES

If the whistle does not sound and the lights do not come on at 11:30, the school busses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning, the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of the opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason it is to be dismissed for the afternoon, pupils will be informed in their various rooms.

If a storm should break during the noon hour after dismissal at noon, 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

Obviously we cannot blow the no-school signals for every storm. Parents should reserve the right to keep their children home in stormy weather if in their own judgment they feel that the pupils ought not to go out.

SCHOOL CALENDAR FOR 1940 - 1941

TERM	BEGINS	CLOSES
Winter	January 6, 1941	February 21, 1941
Spring	March 3, 1941	April 18, 1941
Summer	April 28, 1941	June 19, 1941
Fall	September 8, 1941	

Teachers are expected to report at the Manning School at 9 A.M., Friday, Sept. 5, 1941.

HOLIDAYS

Every Saturday; October 12 (Columbus Day); November 11 (Armistice Day); Teachers' Convention Day; November 27 and 28 (Thanksgiving); Good Friday; May 30 (Memorial Day).

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

Harry S. Merson, Superintendent

High

Ralph C. Whipple, Principal

Robert D. Conary	Hazel E. Manzer
E. Margaret Allen	Helen Brown
Helen J. Blodgett	Alice Yagjian
M. Katherine Blood	Frank Davis
James M. Burke	Anne Patch
Marion F. Whitney	Helen B. Fitzgerald
Arthur W. Danielson	(part-time)
Elizabeth P. Glover	Herbert Downs (part-time)
Mrs. Ruth A. Lord	

Winthrop - Manning

Katherine F. Sullivan, Principal

WINTHROP

Alice Ciolek
Violet L. Hawkins
Jennie A. Johnson
Mrs. Blanche E. J. Leighton
Blanche L. Oxner
Margaret Phelan
Frederick Pickard

MANNING

Mrs. Lena J. Atherley
Frances Cogswell
Lucy A. Hill
Rosamond Reilly
Mrs. Helen B. Fitzgerald
 (part-time)
Herbert W. Downs
 (part-time)

Burley

Mrs. Nellie T. Smith, Principal

Nellie J. Sojka	Mrs. Margaret Howard
Anne E. Friend	Ruth Gilday
Mrs. Elizabeth C. Weare	Ruth Brown

Shatswell

Mrs. Augusta A. Grenache, Principal

Ethel M. Archer	Norma Paige
Ruth F. Joyce	Mary A. Nourse
Mrs. Hilda J. Schofield	Lucy Ardelle Kimball
Mary Bond	

Payne

Grace A. Bowlen, Principal	Frances A. Ross
Zelda M. Hayes, Art Supervisor	

Arthur H. Tozer, Music Supervisor.

Dr. Frank L. Collins, School Physician

Muriel E. Riley, School Nurse

Janitors:

Albert Waite, High School.
 Mrs. Margaret Scott, High School.
 Lawrence Gwinn, Winthrop School.
 Frances Perkins, Manning School.
 Arthur Grant, Burley School.
 Warren Grant, Shatswell School.
 George Tozer, Payne School.

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School Report

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